



OFFICE OF THE INSPECTOR GENERAL MONTGOMERY COUNTY MARYLAND

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INSPECTOR GENERAL

Review of Procurement Practices

Montgomery County Public Schools

Montgomery County OIG Publication #26-08

November 10, 2025

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EXECUTIVE SUMMARY

As part of our efforts to promote fiscal accountability, and as outlined in the Office of Inspector General (OIG)'s *Revised Work Plan FY22-FY25*, we conducted a review of Montgomery County Public Schools' (MCPS) procurement practices during fiscal years 2023 (FY23) and 2024 (FY24). The Division of Procurement for MCPS is primarily responsible for the purchasing of non-capital construction related materials, supplies, equipment, and services for MCPS schools and offices. These activities are subject to various procurement rules and laws. During FY23 and FY24, MCPS purchased approximately \$200-300 million each year of goods and services.

During our review, we found inconsistencies in the application of and compliance with procurement law, regulation, and procedures. We also found issues with MCPS's record-keeping practices associated with the purchasing process and identified inconsistencies and deficiencies in their *Procurement Manual* and *Financial Manual*.

OBJECTIVE

Through this review we sought to determine MCPS's compliance with policies, regulations, and law when procuring goods and services over \$1,500.

SCOPE AND STANDARDS

Our review was conducted between September 2024 and September 2025, in accordance with the Association of Inspectors General, Principles and Standards for Offices of Inspector General, Quality Standards for Inspections, Evaluations, and Reviews (July 2024).

RESULTS

- MCPS's record-keeping practices and manuals for procurement activity contain gaps, are outdated, and are not consistently followed.
- MCPS made purchases exceeding \$25,000 without Board approval, in violation of law and regulation.
- MCPS contracted with active employees for the procurement of goods and services in violation of its *Financial Manual*.

RECOMMENDATIONS

- Update the *Procurement Manual* and *Financial Manual* with current and fully developed standardized operating procedures for the procurement of goods and services, to include clearly defined workflows and responsibilities, oversight, and record-keeping directives.
- Institute a process for tracking vendor payments to ensure compliance with restrictions on aggregate payments.
- Draft and incorporate standardized procedures in manuals that will help ensure compliance with Board approval requirements.
- Institute a process to ensure that active MCPS employees are not hired as independent contractors or consultants, and that preapprovals are obtained prior to hiring retirees as independent contractors or consultants.

TABLE OF CONTENTS

Executive Summary..... I

Table of Contents ii

Background1

Findings and Recommendations3

OIG Comments to Superintendent’s Response..... 8

APPENDIX A: Superintendent’s Response..... 9

APPENDIX B: Recommendation Status and Follow up 13

BACKGROUND

The Division of Procurement for Montgomery County Public Schools (MCPS) is responsible for purchasing non-capital construction-related equipment, supplies, and services essential to the operation of its schools. Their responsibilities include, but are not limited to, obtaining and determining the appropriate method for obtaining competitive pricing, advertising solicitations, ensuring Board of Education (BOE) approval when required, and enforcing contract terms and conditions. Procurement transactions must comply with Maryland law and MCPS's policies and regulations.

The Education Article of the Maryland Annotated Code establishes a foundational set of rules and exemptions to the procurement process for public schools. MCPS is also subject to its own policies and regulations, including *Procurement Practices and Bid Awards* (DJA) and *Procurement of Equipment, Supplies, and Services* (DJA-RA), as well as its *Procurement Manual*, which outlines principles, objectives, and various procedures of the procurement process.

While the Division of Procurement is centrally responsible for MCPS's procurement activity, the entire purchasing process of each good or service – from start to finish – typically involves input or action by other MCPS staff or departments. Collectively, these individuals are responsible for ensuring schools have the materials and services needed to operate effectively. For this reason, MCPS also published its *Financial Manual*, for all staff, schools, and departments involved in MCPS business. This manual requires employees to act as responsible stewards of taxpayer and student funds. The *Financial Manual* also requires staff to keep accurate, reliable, and complete transaction records, which allow MCPS to track spending against operational budgets and effectively work towards its goals.

Since the end of 2020, MCPS has used a cloud-based system, the Business Hub, to help centralize and streamline its financial records, data, and operations. It has since been upgraded to a system called the Hub+ (the HUB). The HUB has a collection of modules, one specifically dedicated to Procurement with a variety of capabilities, including uploading and attaching supporting documentation and records relevant to purchase requests and orders. Procurement staff confirmed that the HUB should be used to initiate and process procurement transactions and payments. Despite these capabilities, Procurement staff advised that procurement records may also be stored in its shared drive and physical files across MCPS.

Objectives, Scope, and Methodology

This review sought to assess MCPS's compliance with policies, regulations, and law when processing and approving procurements of goods and services. We reviewed MCPS procurement practices involving purchase transactions that totaled \$1,500 or above during Fiscal Year 2023 (FY23) and Fiscal Year 2024 (FY24). These transactions did not include purchases from the Division of Construction, Independent Activity Funds, school cash, or school-based accounts. They also did not include purchases exempt from the standard procurement process, such as contracts for books and instructional materials, emergency repairs, and those contracts awarded

by other public agencies or intergovernmental organizations, all of which may be possible areas for future review.

To test for compliance, we requested a list of procurements occurring in FY23 and FY24. MCPS provided two lists containing a total of 62,342 transactions listed by purchase order number¹ ("List of Procurements"). After eliminating the transactions that were outside the scope of this engagement, we were left with 12,831 purchase order transactions. For this review, a total of 32 transactions were randomly selected for testing utilizing the OIG's standard sampling methodology.

From review of the *Financial Manual* and *Procurement Manual*, as well as speaking with Procurement staff, we discovered that requirements relating to the procurement process vary depending on the type of transaction, ordered amounts, and the school/department requesting the good or service. For this reason, we judgmentally selected 4 procurement requirements to test which apply to the transactions under review. These requirements related to the initiation of purchases, quotes and bidding, independent contractors, and board approval. We attempted to locate the records for each of the 32 transactions to test against the requirements selected. As part of these efforts, we searched for records in the HUB, Procurement's shared drive files, and the Board of Education's online publication system known as BoardDocs, and conducted site visits to review Procurement's on-site paper files.

This review also assessed MCPS's compliance with restrictions on hiring employees as contractors. For this, we examined the list of purchase transactions provided by MCPS and filtered the transactions by suppliers listed with a personal (non-business) name. We then cross-referenced these names with MCPS personnel, payroll, and accounts payable records to determine their employment status at the time of the purchase transaction(s).

Throughout this review, we communicated with and interviewed MCPS employees from the Division of Procurement, the Office of Finance, the Board of Education, and the Controller's Office.

Our review was conducted in accordance with the Association of Inspectors General, *Principles and Standards for Offices of Inspector General, Quality Standards for Inspections, Evaluations, and Reviews* (July 2024).

¹ A purchase order is the "legal contract between MCPS and a supplier that specifies the terms for the purchase of goods and services." A purchase order number is the reference code assigned to a purchase order.

FINDINGS AND RECOMMENDATIONS

The purpose of this review was to evaluate MCPS's compliance with procurement law, policies, and regulations when purchasing certain goods and services valued at over \$1,500.

Throughout the review, we were challenged by the absence and inadequacy of supporting records, technical issues with MCPS's systems, and inconsistent application of MCPS processes and procedures. In discussing these challenges with Procurement, they acknowledged that the procurement process lacks detailed written procedures, some processes deviate from requirements in manuals, and internal practices vary amongst staff. Nevertheless, we found clear instances of non-compliance with the law and certain requirements, as well as shortfalls with MCPS's record-keeping practices and manuals.

Finding 1: MCPS's record-keeping practices and manuals for procurement activity contain gaps, are outdated, and are not consistently followed.

Record Keeping

Though MCPS's manuals clearly require accurate and complete financial records to be kept, they lack specific directives – such as which documents should be stored where, how, and by whom. Indeed, there are no standard written procedures instructing staff on how to document or maintain records throughout the lifecycle of a purchase transaction – from the time a purchase request is initiated to when the purchase order is created. As a result, we were unable to confidently assemble a complete paper trail or file for any of the 32 transactions under review. Data available in the HUB often lacked sufficient detail to determine the type of supplier or vendor providing the good or service, which could necessitate compliance with additional requirements. For example, there are specific processes when the supplier/vendor is an independent contractor. We also faced challenges tracking records because we learned through interviews that there was no standardized numbering system or method of associating numbers assigned to a transaction throughout the different phases of the purchasing process. For example, a single purchase transaction could have a different requisition number, bid number, purchase order number, and invoice number.

That said, we attempted to construct our own files for each transaction by pulling documents from the HUB, Procurement's shared drive, BoardDocs, and Procurement's paper files. We also asked Procurement staff directly for missing documentation or clarification. Procurement was consistently responsive, made themselves available to the OIG, and in many instances provided documents that we were unable to locate otherwise. However, many records for the group of transactions under review remained unaccounted for – either they did not exist or could not be located. Procurement explained that it was possible records could be kept at different offices across MCPS but admitted that it was likely we would not be able to find all the records.

Manuals

The *Procurement Manual* and *Financial Manual* provide general guidance for the procurement process, but both contain gaps, inconsistencies, misnomers, and errors that undermined the

ability to determine the current requirements and steps of the procurement processes, beyond just record-keeping. More specifically, they fall short in providing sufficient detail to determine purchasing request/approval workflows, roles and responsibilities (such as who is accountable for each task), what is required to complete certain tasks, and instructions for documenting and enforcing the process. In addition, we learned sections and chapters remain unchanged since prior to implementation of the HUB, were written incorrectly or are not being followed, or refer to positions and processes that have since been eliminated, changed, or renamed.

Procurement staff admitted that they often use personal judgment and institutional knowledge to perform their duties, with some staff creating their own unofficial ad hoc processes, flow-charts, forms, and templates. There is consensus, even at the director's level within Procurement, that procurement transactions can be, and have been, processed and reviewed inconsistently.

As provided by BOE policy and MCPS regulation, the *Procurement Manual* is considered an "integral part" of MCPS regulation and must be updated and enforced. Likewise, the *Financial Manual* requires prompt corrective action when there is an awareness of internal control weaknesses. This awareness exists and, since this review, Procurement has actively made changes to certain internal practices and developed their own handbooks. However, the manuals themselves, which serve as the official governing sources for MCPS procurement, should also be updated to address current inadequacies and errors. In MCPS's complex contracting environment that includes a \$3.6 billion total budget and over 25,000 employees, accurate and fully developed standardized procedures regarding the purchasing process are critical to safeguarding its operations, to improving record-keeping for future auditing purposes, and to reducing the risk of confusion that can lead to the mismanagement of funds, and potential fraud.

Recommendation 1:

We recommend MCPS update the *Procurement Manual* and *Financial Manual* with current and fully developed standardized operating procedures for the procurement of goods and services, to include clearly defined workflows and responsibilities, oversight, and record-keeping directives.

Finding 2: MCPS made purchases exceeding \$25,000 without Board approval, in violation of law and regulation.
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Pursuant to MCPS's manuals and regulations, and Md. Code Ann., Education Article §5-112 the Board of Education must approve the purchase of all services and commodities over \$25,000. Unless exempt from the procurement process, Board approval is required where purchases with the same vendor, in the same year, total over \$25,000 in aggregate; meaning the total value of all a vendor's contracts within one fiscal year must be combined and treated as if they are one large contract for purposes of determining whether Board approval is required for contracting with that vendor.

During this review, we identified seven suppliers out of the 32 transactions tested (see Table 1) as receiving payments in excess of \$25,000 during a fiscal year without documentation of Board approval. We examined these transactions by searching and reviewing relevant records in the

HUB, Procurement's shared drive, and the BOE's BoardDocs. In all of these cases, we could not find or obtain directly from Procurement evidence of Board approval.

Table 1: Suppliers receiving payments in excess of \$25,000 in FY23 and/or FY24

Supplier	FY2023 Payments	FY2024 Payments	Total Payments
McDaniel College, Inc.	\$240,159	\$435,391	\$675,550
Dion Bowen (also DBA Epic Art Universe LLC)	\$61,000	\$58,560	\$119,560
Grafton School Inc	\$46,616	\$51,378	\$97,994
Learning Tree International USA, Inc.	\$86,898	N/A	\$86,898
Cidi Labs, LLC	\$49,500	N/A	\$49,500
West Publishing Corp	N/A	\$33,364	\$33,364
Crystal Ey	\$29,400	N/A	\$29,400
Total	\$513,573	\$578,693	1,092,266

Procurement acknowledged that these suppliers received payments in excess of \$25,000 in a fiscal year and that Board authorization was not obtained. In most of these instances, the contract's value exceeded \$25,000 and, when asked, MCPS could not cite an exemption that would permit contracting with these suppliers without Board approval. In other transactions (such as West Publishing Corp or Crytal Ey), Procurement explained that there was no Board approval because the suppliers received multiple payments each falling below the \$25,000 threshold, and they did not catch or anticipate that the aggregate payments to those vendors in a year would exceed \$25,000. We learned that MCPS does not have a tool or process in place to identify or monitor aggregate payments to ensure they seek the Board's approval prior to exceeding the \$25,000 threshold.

Board approval serves as a critical control in preventing unauthorized spending, which is particularly important in higher-cost purchases since they carry inherent financial risks. The Board's oversight ensures that MCPS's purchases and contractual commitments undergo an added layer of review and transparency. It also helps ensure that public funds are allocated appropriately and minimizes the risks of fraud and waste.

Notably, the \$25,000 spending threshold also triggers certain competitive bidding requirements. The *Procurement Manual* states that competition should be "sought to the maximum degree feasible." Competition also increases MCPS's bargaining power to negotiate better prices for bulk services/goods and reduces processing costs and time. These practices can help MCPS optimize their spending. Failing to enforce Board approval could compromise public trust and limit the Board's ability to provide input and oversight of MCPS's spending.

Recommendation 2:**We recommend MCPS:**

- a) Institute a process for tracking vendor payments to ensure compliance with restrictions on aggregate payments.
- b) Draft and incorporate standardized procedures in its manuals that will help ensure future compliance with Board approval requirements.

Finding 3: MCPS contracted with active employees for the procurement of goods and services in violation of its *Financial Manual*.

The *Financial Manual* prohibits an active MCPS employee from being hired or paid as an independent contractor or consultant and explicitly states that “employees cannot be treated as employees and independent contractors in the same tax year.” It also requires the written “preapproval of the chief of engagement, innovation, and operations” to hire a retired MCPS employee as an independent contractor or consultant.

We examined individual suppliers within our scope to test for compliance with this prohibition. In that population, we noted the names of at least nine employees who received payments as suppliers. Two of those employees were classified as retired employees at the time they received payments as suppliers; yet we found no pre-approval documentation for one of those retirees that authorized MCPS to hire him as a contractor. Preapproval documentation existed for the other retired employee but was not signed by the chief of engagement, innovation, and operations. Procurement informed us that MCPS eliminated the position of “chief of engagement, innovation, and operations” in mid-2021, but did not update the *Financial Manual* to reflect a different approver or make other changes that would have negated the need for approval prior to hiring these individuals. The 7 remaining employees each received supplier payments in FY23 and FY24, while they were in active (permanent or temporary) employee status, a violation of MCPS’s established rule. Procurement staff confirmed that they are not checking to determine if vendors or suppliers are active employees and are not aware of any process or mechanism that MCPS has implemented at other levels to track or ensure compliance with *Financial Manual* requirements pertaining to the hiring of independent contractors or consultants.

Hiring MCPS employees as consultants or independent contractors is not only prohibited by the *Financial Manual* but this practice is also contrary to standards established by *MCPS Regulation GCA-RA*, *Employee Conflict of Interest*, and the BOE’s *BBB: Ethics Policy*. As a publicly funded entity, MCPS is expected to operate with “the highest level of ethical conduct ... to ensure the highest public trust and confidence.” The practice of hiring employees as contractors can lead to acts and claims of preferential treatment and staff using their positions for personal gain or benefit. Awarding contracts to employees and school officials not only creates potential conflicts of interest, ethics violations, and appearances of impropriety, but it can also lead to financial losses to the school system if contracts are awarded at inflated prices because they are not subject to open and fair competition.

Recommendation 3:

We recommend MCPS institute a process to ensure that active MCPS employees are not hired as independent contractors or consultants, and that preapprovals are obtained prior to hiring retirees as independent contractors or consultants.

OIG COMMENTS TO SUPERINTENDENT'S RESPONSE

The Superintendent's response to our report is included in its entirety in Appendix A. The response indicates concurrence with the OIG's recommendations. Appendix B summarizes the Superintendent's response to our recommendation and the OIG's assessment of MCPS's progress towards fully implementing the stated actions.

APPENDIX A: SUPERINTENDENT'S RESPONSE

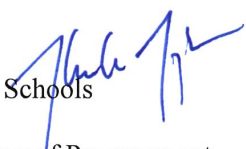
The Superintendent for MCPS provided the following response to our report:

Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

October 31, 2025

MEMORANDUM

To: Megan Davey Limarzi, Esq., Inspector General

From: Thomas W. Taylor, ED.D., M.B.A., Superintendent of Schools 

Subject: Response and Action Plan—OIG Report #26-08, Review of Procurement Practices

This memorandum details Montgomery County Public Schools' (MCPS) response to the Office of the Inspector General's (OIG) findings and planned actions to address associated recommendations in the referenced report.

Finding 1: MCPS' record-keeping practices and manuals for procurement activity contain gaps, are outdated, and are not consistently followed.

Recommendation 1: We recommend that MCPS update the Procurement Manual and Financial Manual with current, fully developed, and standardized operating procedures for the procurement of goods and services, including clearly defined workflows, responsibilities, oversight, and record-keeping directives.

Response: MCPS concurs with this recommendation

Corrective Action(s):

On July 1, 2025, MCPS staff initiated the process of reviewing and outlining procurement processes to identify areas for improvement and address existing gaps. As a result, the Division of Financial Management has been leading the effort to update both the MCPS Procurement Manual and the MCPS Financial Manual to ensure alignment with Board of Education policies and MCPS regulations and business practices. This comprehensive review aims to eliminate redundancies, enhance consistency, and ensure clear guidance across all related documents.

To support future compliance with Board approval requirements, the Department of Procurement will integrate newly developed Standard Operating Procedures (SOPs) and revised forms into the appropriate chapters of the Financial Manual and sections of the Procurement Manual.

The fully updated Financial Manual and Procurement Manual are scheduled for publication by February 13, 2026, following a thorough review and approval process. In advance of final

Megan Davey Limarzi, Esquire

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October 31, 2025

publication, updated processes and forms will be shared with MCPS staff during the Administrative and Supervisory Leadership meeting on November 13, 2025, to support early implementation and feedback.

Finding 2: MCPS made purchases exceeding \$25,000 without Board approval, in violation of law and regulation.

Recommendations 2a: Institute a process for tracking vendor payments to ensure compliance with restrictions on aggregate payments.

Response: MCPS concurs with this recommendation

Corrective Action(s):

A supplier expenditure report will be developed to monitor and assess the risk of additional spending that may exceed the Board reporting threshold. This report will be used to identify suppliers approaching the \$25,000 threshold.

This process will be implemented by December 1, 2025, to ensure appropriate review and access to the supplier expenditure report.

Recommendation 2b: Draft and incorporate standardized procedures in its manual that will help ensure future compliance with Board approval requirements.

Response: MCPS concurs with this recommendation

Corrective Action(s):

The updated and standardized Standard Operating Procedures for Procurement, once finalized, will be incorporated into the Procurement chapter (Chapter 3) of the Financial Manual. These updates clearly will outline all expectations and requirements necessary to ensure compliance with established procurement thresholds and Board of Education approval processes. As part of this effort, all procurement-related forms will be reviewed and revised as needed to align with the updated procedures.

The fully updated Financial Manual and Procurement Manual will be published by February 13, 2026, following a comprehensive review and approval process.

Finding 3: MCPS contracted with active employees for the procurement of goods and services in violation of its Financial Manual.

Recommendation 3: We recommend that MCPS institute a process to ensure that active MCPS employees are not hired as independent contractors or consultants, and preapprovals are obtained prior to hiring retirees as independent contractors or consultants.

Response: MCPS concurs with this recommendation

Megan Davey Limarzi, Esquire

3

October 31, 2025

Corrective Action(s):

Designated staff within the Department of Procurement who receive, review, and approve requests for the use of independent contractors and consultants will conduct research in the MCPS Hub+ to verify that the individual is not a current or former MCPS employee or retiree.

If the individual is identified as a retiree, written approval from the chief financial officer will be required before any further action is taken or work begins. Documentation of this approval will be maintained by both the Department of Procurement and the requesting department or division.

By December 1, 2025, this process will be implemented fully following confirmation of appropriate MCPS HUB+ system access and training for designated procurement staff. The Financial Manual and associated forms will be updated to reflect the finalized SOPs and approval process.

If you have any questions, please do not hesitate to contact me.

TWT:IAW:lsH

Copy to:

Mrs. Alfonso-Windsor

Ms. McGuire

Mrs. McIntosh-Davis

Office of the Superintendent of Schools
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

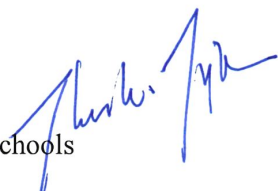
November 7, 2025

MEMORANDUM

To: Megan Davey Limarzi, Esq., Inspector General

From: Thomas W. Taylor, ED.D., M.B.A., Superintendent of Schools

Subject: Response and Action Plan—OIG Report #26-08, Review of Procurement Practices



Montgomery County Public Schools (MCPS) leadership has been reviewing all operational processes to identify gaps, needed changes, and opportunities for improvement. This effort includes ensuring that staff have clear guidance and access to robust, role-specific training.

The MCPS Division of Financial Management, which oversees procurement, began this work in June 2025. During the Summer Leadership Institute, system leaders were introduced to key procurement processes.

In July 2025, we launched a comprehensive review of the MCPS Financial Manual, which guides all finance standard operating procedures—including procurement—to confirm that all technical and functional information is accurate, identify and address gaps, and ensure consistency across documents. This review also includes verifying that all processes align with current policies and regulations. Specifically related to procurement, the MCPS Procurement Manual, which provides guidance to vendors, also is being reviewed for clarity and consistency.

As this review continues, we are providing ongoing training for district leaders through the quarterly Administrative and Supervisory meetings. In parallel, we are assessing finance training needs for leaders and fiscal agents to develop a comprehensive finance training plan. This plan will provide clear guidance on fiscal roles and responsibilities and address the specific needs of each role.

I am committed to achieving both instructional and operational excellence. Updating our processes will take time, as we are focused on ensuring transparency, incorporating stakeholder feedback, and maintaining the highest standards of integrity throughout this work.

Thank you for your continued support and collaboration as we implement these process improvements throughout the next year.

If you have any questions, please do not hesitate to contact me.

TWT:IAW:ish

Copy to:

Mrs. Alfonso-Windsor

Ms. McGuire

Mrs. McIntosh-Davis

APPENDIX B: RECOMMENDATION STATUS AND FOLLOW UP

This Appendix provides a summary of the findings and recommendations presented in this report along with the OIG's assessment of MCPS's progress towards addressing the recommendations. The OIG categorizes progress towards implementation into the following 4 status groups:

- Open Unresolved: No management response, inadequate response, or no agreement on corrective action plan.
- Open In Progress: Agreed on planned action, auditee is in the process of implementing stated actions, but no evidence of implementation has yet been provided to the OIG.
- Open Resolved: Auditee provided support to OIG indicating implementation was complete, OIG testing to ensure implementation.
- Closed: Recommendation has been implemented.

Finding #	Finding	Recommendation	Superintendent's Response	Status
1	MCPS's record-keeping practices and manuals for procurement activity contain gaps, are outdated, and are not consistently followed.	1) We recommend MCPS update the <i>Procurement Manual</i> and <i>Financial Manual</i> with current and fully developed standardized operating procedures for the procurement of goods and services, to include clearly defined workflows and responsibilities, oversight, and record-keeping directives.	MCPS concurs: The fully updated Financial Manual and Procurement Manual are scheduled for publication by February 13, 2026, following a thorough review and approval process. In advance of final publication, updated processes and forms will be shared with MCPS staff during the Administrative and Supervisory Leadership meeting on November 13, 2025, to support early implementation and feedback.	Open – in Progress

Finding #	Finding	Recommendation	Superintendent's Response	Status
2	MCPS made purchases exceeding \$25,000 without Board approval, in violation of law and regulation.	2a) We recommend MCPS institute a process for tracking vendor payments to ensure compliance with restrictions on aggregate payments.	MCPS Concur: A supplier expenditure report will be developed to monitor and assess the risk of additional spending that may exceed the Board reporting threshold. This report will be used to identify suppliers approaching the \$25,000 threshold. This process will be implemented by December 1, 2025, to ensure appropriate review and access to the supplier expenditure report.	Open – in Progress
		2b) We recommend MCPS draft and incorporate standardized procedures in its manuals that will help ensure future compliance with Board approval requirements.	MCPS Concur: The updated and standardized Standard Operating Procedures for Procurement, once finalized, will be incorporated into the Procurement chapter (Chapter 3) of the Financial Manual. The fully updated Financial Manual and Procurement Manual will be published by February 13, 2026, following a comprehensive review and approval process.	Open – in Progress
3	MCPS contracted with active employees for the procurement of goods and services in violation of its <i>Financial Manual</i> .	3) We recommend MCPS institute a process to ensure that active MCPS employees are not hired as independent contractors or consultants, and that preapprovals	MCPS Concur: By December 1, 2025, this process will be implemented fully following confirmation of appropriate MCPS	Open – in Progress

		are obtained prior to hiring retirees as independent contractors or consultants.	HUB+ system access and training for designated procurement staff. The Financial Manual and associated forms will be updated to reflect the finalized SOPs and approval process.	
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