



OFFICE OF THE INSPECTOR GENERAL
MONTGOMERY COUNTY, MARYLAND

ANNUAL REPORT

FISCAL YEAR 2024

MEGAN DAVEY LIMARZI, ESQ
INSPECTOR GENERAL

FY24 HIGHLIGHTS



430

Complaints Received
(185 MCPS Related)



10

Agencies Affected



156

Referrals
(77 MCPS Related)



18

Engagements



18

Reports Issued
(6 MCPS Related)



35

Findings



47

Recommendations



\$59,115,008

Funds Subject to Review



\$3,361,218

Questioned Costs



\$19,190

Identified Theft





OFFICE OF THE INSPECTOR GENERAL

Megan Davey Limarzi, Esq.
Inspector General

Over the last twelve months we have seen our community's hunger for reliable, independent oversight, and its demand for accountability and transparency from those administering publicly funded programs and services. Transparency has been the word of the year, and it has been used over, and over again by our residents, our leaders, and our public employees. Every member of our community has a right to know what is happening in their local government and in their public schools. As evidenced by the hundreds of communications we have received and the interactions we have had with individuals contacting our office, folks want assurances that those spending, managing, and making decisions about the use of public resources can be trusted.

Fiscal year 2024 has proven to be one of the most industrious in the history of the Office of the Inspector General (OIG). Sparked by an elevated awareness of the role of an Inspector General in the county, a record number of complaints were received on our hotline. This increase yielded numerous investigations and informed several projects. To promote ways of increasing trust in the management of some of government's most basic administrative functions, we completed audits and reviews focused on the handling of complaints of misconduct; transparency in spending of public money, including the use of grant funds; and emergency preparedness. A priority initiative of the office, instituting a formal public follow-up process, is also increasing transparency by highlighting how recommendations for improvement are implemented and holding departments and agencies accountable for following through on proposed changes. Perhaps our most impactful accomplishment though was the opening of our education oversight division staffed by experienced professionals exclusively dedicated to providing independent oversight to our school system.

One of the core pillars of the role of the OIG is to facilitate trust in government. We do this by openly communicating our findings and recommendations through work products that are rooted in foundational principles like integrity, fairness, professionalism, confidentiality, objectivity, and truth. We strive each day to be responsive to our community; to present opportunities to increase the efficiency and effectiveness of county programs and services; and to encourage transparency and accountability. I am filled with gratitude for the women and men of the OIG whose continued efforts and commitment to this community help build that trust. Furthermore, I would like to thank the residents and employees who have courageously trusted us with their lived experiences and reported their concerns. Together we will continue to bring transparency to Montgomery County.



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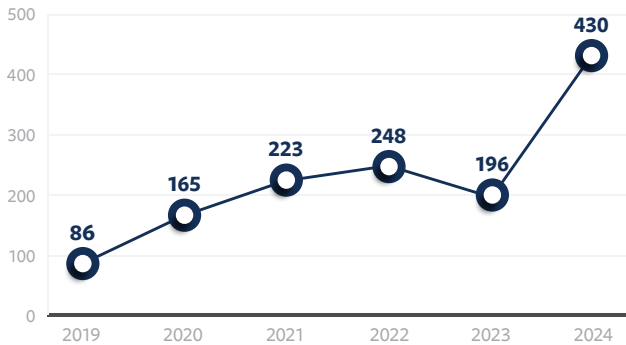
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OVERVIEW

Hotline

The OIG’s Hotline is one of the most important tools the office has to detect and investigate fraud, waste, abuse, and mismanagement in county government, county funded programs, and Montgomery County Public Schools (MCPS). The hotline serves as a vital outlet for the community; a way to voice their concerns and feel heard. OIG teammembers monitor the hotline daily to ensure that all complaints and tips are properly vetted and acted upon. In FY24 we received a record 430 complaints, 43% of which were related to MCPS.

HOTLINE COMPLAINTS COMPARISON FY19 TO FY24



Whistleblowers

Whistleblowers perform an important service to the public when they report evidence of suspected wrongdoing by public employees or in publicly funded programs. Whistleblowers can be anyone who has knowledge of suspected fraud, waste, mismanagement or other wrongdoing in county government, and county funded agencies. **Under county law, it is illegal to retaliate against anyone for providing information to or cooperating with the OIG.**



875 posters distributed

Outreach and Communication

The effectiveness of the OIG depends on engagement with our community. If residents, employees, contractors, and other stakeholders aren’t aware of our role in the county and the services we provide, our work will never be as impactful and relevant as it can be. That’s why, in addition to our hotline, we have invested a great deal in our **outreach and communication** activities including:

- Placing informational posters in county buildings and facilities, as well as all schools and MCPS’ central office
- Sending emails to all new county employees in their first week of service to educate them on the role of the OIG and how they can reach us
- Recognizing Fraud Awareness Month in November with a county-wide email banner
- Facilitating communications from the County Executive and Acting Superintendent encouraging employee cooperation with the OIG
- Updating our website to provide more usable information to those we serve
- Engaging with the public through social media
- Presenting at meetings and Council Audit Committee sessions to explain our processes, findings, and recommendations for improvements

Suspect something isn’t right?

CLICK, CALL, or EMAIL to file a report
240-777-7644 • IG@montgomerycountymd.gov



Office of the Inspector General

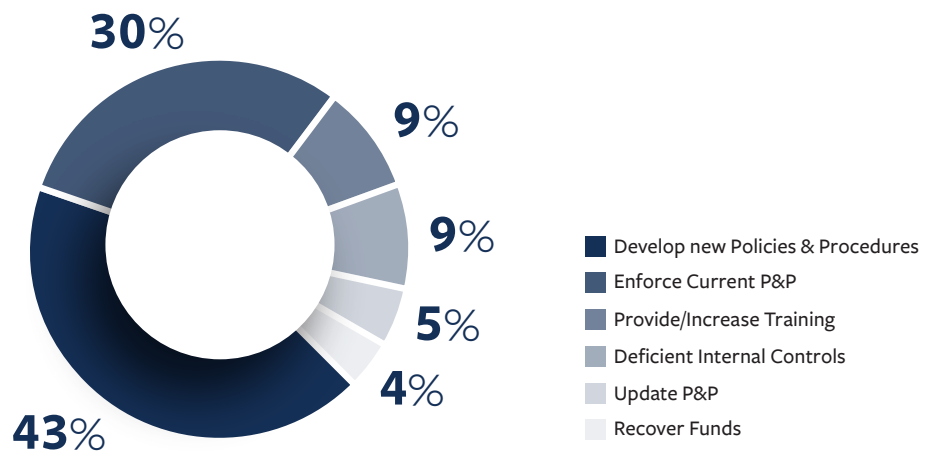
YOUR IDENTITY IS PROTECTED!

RESULTS OF OUR WORK

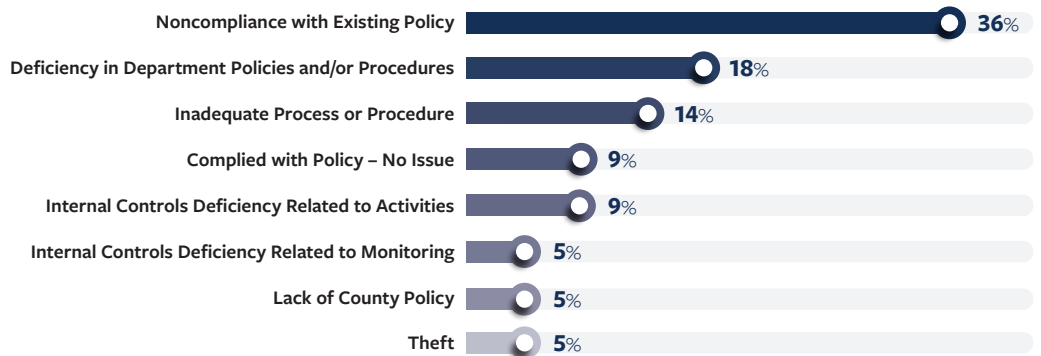
“ Providing unbiased, actionable, and objective analysis is a core function of the Office of the Inspector General. Producing work that meets these requirements and is of the highest possible quality is exemplified in the work we have done this past year. ”

— Megan Davey Limarzi, Esq., Inspector General

SUMMARY OF RECOMMENDATIONS:



SUMMARY OF FINDINGS BY TOPIC AREA:



PERFORMANCE METRICS:

97% Percent of initial inquiries (with no reports or memo) completed within 20 business days

87% Percent of audit/ investigative reports completed within 8 months

92% Percent of complaints reviewed and action initiated within 5 business days

OIG FOLLOW-UP PROCESS

The work of the OIG is guided by professional standards that ensure the reliability and integrity of our findings and recommendations. To maintain transparency and accountability at the completion of each audit or review, a written, public report is issued that includes the subject department or agency's response and intended corrective actions. In FY24, the OIG formalized the process of tracking and reporting on the status of corrective actions so that our community and stakeholders can also follow the department or agency's progress of implementing improvements. The process continues until the OIG has reviewed the actions taken to address the findings and recommendations in each report and determined that the issues have been properly addressed.



Status Updates

Department/Agency provides the OIG with the status of open recommendations at a minimum every 90 days.

The OIG categorizes the progress of corrective action 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.

Follow Up Timeline

90 Days After Publication

- OIG Reviews Status Notices and makes determination on status – open, open-resolved, close

180 Days After Publication

- OIG Reviews Status Notices and makes determination on status – open, open-resolved, close

270 Days After Publication

- OIG Reviews Status Notices and makes determination on status – open, open-resolved, close

360 Days After Publication

Goal is to close all recommendations within one year of publication

AUDIT DIVISION

The OIG's Audit and Program Review Division (Audit Division) conducts audits of county departments, offices, and agencies to evaluate the efficiency and effectiveness of operations. As required by county law, the Audit Division also conducts audits of high-risk contracts and agreements and the county's internal accounting and contracting processes and controls.

The Division's audits are performed in accordance with generally accepted government auditing standards (GAGAS) which provide the framework for performing high-quality audits that reflect competence, integrity, objectivity, and independence. In FY24, the Audit Division completed two audits under GAGAS.



Over **\$56 million**
subject to review



18 Recommendations
for improvement



2 Engagements
completed



Identified over **\$630,000**
in questionable transactions



2 Published reports



4 Open/on-going
audits



12 Findings



Staff participated in the Council
of Inspectors General for Integrity
and Efficiency's (CIGIE) DEIA toolkit
training for use in oversight work

INVESTIGATIONS AND REVIEWS DIVISION

The Investigations and Reviews Division (I&R) of the OIG is comprised of seasoned career investigators with an average of 20+ years of experience conducting complex investigations at the federal, state, and local level. I&R staff manage the OIG hotline and investigate allegations of fraud, waste, abuse, and mismanagement. Additionally, the division conducts proactive reviews assessing the effectiveness and efficiency of county departments, agencies, and programs. I&R staff develop specific and thorough recommendations to address inefficiencies or systemic weaknesses identified during their reviews. The work of I&R staff plays an important role in enhancing transparency, ensuring county dollars are used for their intended purpose, and maintaining residents' trust in county operations.



Published **7** reports and **1** management alert



Made **9** findings and **24** recommendations



Completed **8** preliminary inquiries



Issued first **OIG** subpoenas



Processed **7** MPIA requests



Assisted EOD staff in high-profile investigations

Significant Findings

- Determined that some county offices do not have a continuity of operations plan.
- Found that the county spent approximately \$2.1 million on a failed enterprise system that was never implemented.
- Substantiated allegations of wrongdoing by a County Council employee. Based on the OIG's investigation, the employee was terminated and the matter was referred to the State's Attorney's Office for potential criminal prosecution.
- Found that a senior MCFRS employee violated the "hands off" and decorum provisions of the MCFRS Code of Conduct.
- Substantiated allegations that the Office of Human Rights was not effectively tracking inquiries and exceeded its established timeframe for completing investigations.

EDUCATION OVERSIGHT DIVISION

Montgomery County Public Schools (MCPS) is the largest school district in Maryland. It accounts for approximately half of the county's operating budget and serves over 160,000 students. To provide appropriate oversight to the operations at MCPS, as well as the Board of Education and Montgomery College, the OIG established the Education Oversight Division (EOD) in FY24. EOD is charged with bringing transparency and accountability to MCPS' operations by conducting investigations, reviews, and inspections aimed at detecting and deterring fraud, waste, abuse, misconduct, and mismanagement of school resources. In FY25, staffing for the division will increase to a division chief and three investigators.



In its first 8 months of operation, EOD addressed over 180 complaints and completed 4 investigations that resulted in 5 findings and 3 recommendations. The division's efforts resulted in the discovery of over \$200,000 in expenditures that were inconsistent with MCPS policy.



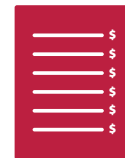
180+

Complaints



5

Findings



\$200,000

Questionable
Expenditures



77

Referrals



3

Recommendations



4

Investigations

SIGNIFICANT ACTIVITY

The work of the OIG in FY24 presented a variety of opportunities to provide timely, unbiased, and informative analyses and recommendations to bring transparency to and enhance the effectiveness of county funded programs and activities. Below is a summary of our most significant work.

FINANCIAL WASTE/ MISMANAGEMENT

OIG Finds DPS Spent \$2M on Abandoned Permitting System Project

In May 2021, the county's Department of Permitting Services (DPS) used a contract bridged from another public entity to procure a single enterprise software system with a projected cost of \$4.5 million. This enterprise system was intended to replace four disparate systems DPS was using to manage and administer permits, licensing, inspections, and code enforcement activities. From the outset, implementation of the new system presented numerous challenges, including DPS' limited ability to customize the new system and the fact that staff lacked the expertise needed to migrate necessary data. After spending approximately \$2.1 million, the contract was terminated prior to implementation of the new system. The OIG reviewed the Department of Permitting Services' (DPS) efforts to procure and implement a new enterprise system to replace existing permitting systems.

The OIG review found no instances of non-compliance with county law, regulation, or policy. However, the OIG recommended several enhancements aimed at increasing efficiency and mitigating risks in such projects, reducing waste, and better safeguarding public funds. The OIG provided the County's Chief Administrative Officer (CAO) with three recommended enhancements to county procedure and policy. The CAO detailed that the county has taken actions that align with some of the OIG's recommendations.

[Publication Number OIG-24-02, Enterprise System Procurement](#)

OIG Finds Issues with Police Department's Use of Grant Funds

Predicated on observations made while conducting an audit of MCPD's financial processes ([OIG Publication #24-09](#)), OIG staff investigated MCPD's use of Maryland Police Accountability, Community, and Transparency Grant Program (PACT) funds. The Maryland Governor's Office of Crime Prevention and Policy (GOCPP) awards PACT grants to support law enforcement agencies with the development of "effective accountability procedures to achieve their goals of lawfulness and legitimacy while enhancing community relations and transparency."



The county received \$498,000 in PACT grants in fiscal year 2023 to procure a body worn camera system and the necessary software to managing the camera system. All funds were required to be used prior to the end of the grant period which ran through June 2023. The investigation found that at the end of June 2023, MCPD paid \$396,000 for 30 months of professional services that had not yet been performed and were expected to be received in future fiscal years. In doing so, they violated the county's accounts payable policy which prohibits the payment of invoices for goods or services not yet received, and GOCPP's intended use of PACT grant funds.

The OIG's findings were reported to the County's Chief Administrative Officer and were shared with GOCPP for whatever action they deem appropriate.

[Publication Number OIG-24-12, Allegations of Misuse of PACT Grant Funds](#)

SIGNIFICANT ACTIVITY



MCPS Misused Emergency Procurements to Respond to Beidleman Media Attention

Based on a complaint received through the OIG’s hotline, the OIG investigated Montgomery County Public Schools’ (MCPS) use of emergency procurements. In the fall of 2023, using emergency procurement methods, MCPS acquired crisis management services to assist in managing inquiries about MCPS’ handling of misconduct allegations against former Principal Joel Beidleman.

MCPS’ Procurement Manual allows for the use of emergency procurements when “[a]n emergency may arise in order to protect personal safety, life or property” or to address serious needs that cannot otherwise be met through normal procurement methods. Because they are inherently riskier, result in higher costs, and lack the transparency of other procurement methods, emergency procurements should only be used when other procurement methods are not feasible. For this reason, MCPS places controls on their use and provides specific directions on processing requests.

The OIG substantiated that MCPS improperly used emergency procurements to acquire crisis management and communication services totaling \$210,000, in violation of MCPS policy. The OIG further substantiated that MCPS did not follow established procedures for seeking approval to use emergency procurements.

[Publication Number OIG-24-17, MCPS’ Procurement of Crisis Management Services](#)

PROCESS/SYSTEM IMPROVEMENTS NEEDED

OIG Finds Deficiencies in MCPS Complaint Handling Processes

Through this review the OIG sought to determine whether MCPS has effective procedures for the receipt, assignment, investigation, referral, resolution, documentation, and retention of allegations of misconduct by its employees. The OIG also evaluated whether the Department of Compliance and Investigations (DCI), as MCPS’ primary department for investigating allegations of employee misconduct, follows reasonable steps in conducting its investigations.

The review found numerous issues and resulted in 5 findings and 5 recommendations aimed at strengthening MCPS’ handling of employee misconduct related complaints and investigations. Of particular note, many of the same deficiencies were previously identified by other entities and reported to MCPS, but they failed to implement appropriate corrective actions.

[Publication Number OIG-24-08, MCPS Complaint Processing](#)



SIGNIFICANT ACTIVITY



OIG Finds the County Needs to Improve Continuity of Operations Planning

In furtherance of the OIG’s mission to promote efficiency and effectiveness in county programs and operations, the OIG reviewed the county’s Continuity of Operations (COO) planning efforts. COOP planning is a recognized best practice to help ensure that organizations can withstand and recover from emergencies and provide essential services during disruptions to normal operations. The county’s COOP program is overseen by the Office of Emergency Management and Homeland Security (OEMHS).

The OIG discovered that although the county has taken steps to encourage COOP planning, there is no county-wide policy or local law that requires departments and offices to maintain updated plans or train staff on contingency measures. The OIG also found weaknesses in OEMHS’ oversight of the County’s COOP program and deficiencies with individual COOP planning efforts. These shortcomings combined could impact the county’s ability to provide critical services when they are most needed.

The OIG made 10 recommendations aimed at improving continuity of operations planning which the county’s Chief Administrative Officer agreed to take steps to implement.

[Publication Number OIG-24-01, Continuity of Operations Planning](#)

OIG Recommends Improvements to MCPD Oversight and Effectiveness of Financial Processes

The OIG conducted an audit of the Montgomery County Department of Police (MCPD) to assess MCPD’s processes and controls over revenue, accounts payable, and purchase card (P-Card) usage. The audit was performed pursuant to the OIG’s mandate to conduct reviews of the internal accounting processes and controls used by each department and principal office in the county’s Executive Branch.

The OIG’s audit resulted in 6 findings and 10 recommendations aimed at strengthening MCPD’s internal controls. The County’s Chief Administrative Officer concurred with all 10 recommendations and agreed to implement corrective actions.

[Publication Number OIG-24-09, Performance Audit of Financial Management Processes](#)

OIG Finds Issues with Human Rights’ Handling of Complaints

Predicated on allegations received through the OIG’s hotline, the OIG investigated allegations of mismanagement within the Office of Human Rights (Human Rights) and their processing and investigation of discrimination and worker protection complaints.

The investigation substantiated that Human Rights does not effectively track inquiries and exceeded its established timeframe for completing investigations and issuing determinations. The investigation also revealed that Human Rights has failed to fully implement recommendations made in a [2020 OIG report](#) which also examined, among other things, allegations of processing delays. The OIG subsequently issued recommendations aimed at improving tracking, increasing efficiency, guiding the work done by Human Rights, and elevating staff competencies.

The OIG’s findings were reported to the County’s Chief Administrative Officer whose office has directed Human Rights to address the issues identified by the OIG.

[Publication Number OIG-24-16, Office of Human Rights Intake and Complaint Processing](#)

SIGNIFICANT ACTIVITY



Audit Identifies Improvements Needed in DOT Transit Services Program

The OIG conducted an audit focused on Montgomery County Department of Transportation (MCDOT) services and programs responsive to the transportation needs of persons with disabilities and mobility issues. Through the audit, the OIG examined the extent to which county bus stops were compliant with ADA requirements and assessed the management of the Transportation Services Improvement Fund (TSIF) which aims to increase the availability of equitable and accessible transit options for county residents.

The OIG's final report details 6 findings and 8 recommendations intended to strengthen controls around the disbursement of funds from the TSIF and improve accessibility at county bus stops. The audit was conducted in furtherance of the OIG's mission to increase fiscal accountability and review the efficiency and effectiveness of county programs, as well as the OIG's commitment to identify opportunities for the county to increase equity and inclusion.

The County's Chief Administrative Officer concurred with all of the recommendations and agreed to implement corrective actions.

[Performance Audit of Transit Services, OIG Publication #24-015](#)

EMPLOYEE MISCONDUCT

OIG Finds MCPS Principal Engaged in Misconduct

The OIG investigated allegations that Montgomery County Public Schools (MCPS) employee Dr. Joel Beidleman engaged in misconduct while serving as the principal of Farquhar Middle School. The investigation substantiated allegations that Beidleman made repeated comments about the appearance of female subordinates, directed offensive comments and jokes of a sexual nature at subordinates, bullied subordinates, and had a sexual relationship with a subordinate over whom he had supervisory responsibility. Beidleman's behavior created an environment where some staff members reported being afraid to disagree with him on professional matters, worried about their job security, and felt intimidated and disrespected.

Beidleman's conduct violated MCPS' sexual harassment and workplace bullying policies, and MCPS' Employee Code of Conduct. The results of the investigation have been referred to the Superintendent of Schools for whatever action deemed appropriate.

[Publication Number OIG-24-06, Investigation of Misconduct Allegations Against Dr. Joel Beidleman](#)



SIGNIFICANT ACTIVITY



OIG Finds Council Employee Engaged in Misconduct

Based on a hotline complaint, the OIG investigated allegations that a Montgomery County Council staff member inappropriately charged \$11,490 worth of reservations for county athletic fields to the Council’s ActiveMONTGOMERY account. The investigation substantiated several violations of county policy, law, and regulations. The results of the investigation were referred to the Executive Director to address the employee’s misconduct. The OIG additionally referred the matter to both the Ethics Commission and the Montgomery County State’s Attorney’s Office.

[Publication Number OIG-24-03, Misconduct by County Council Employee](#)

OIG Finds Senior MCFRS Employee Violated the Department’s Code of Conduct

The OIG received allegations of inappropriate conduct by a senior Montgomery County Fire and Rescue Services (MCFRS) employee. The OIG investigation revealed that in 2021, the subject employee violated the “hands-off” and decorum provisions of MCFRS Executive Regulation 22-00AM Code of Ethics and On-Duty Personal Conduct. The investigation also revealed that during a different event in 2019, the subject employee used language that violated the decorum provisions of MCFRS Executive Regulation 22-00AM. The results of the investigation have been referred to the county’s Chief Administrative Officer for further action.

[Publication Number OIG-24-10, Misconduct by a Senior MCFRS Employee](#)



APPENDIX: STATUS OF FINDINGS AND RECOMMENDATIONS

Montgomery County Code Section 2-151(k)(1) requires the Inspector General to submit by October 1 of each year an annual report to the Council and the Executive on the activities of the Office and its major findings and recommendations during the previous fiscal year. This Appendix provides a description of major findings and recommendations in published reports as well as the status of each recommendation.

PUBLICATION #	REPORT TITLE	FINDINGS	RECOMMENDATIONS	STATUS
OIG-24-01	Continuity of Operations Planning	1. County policy does not require all county departments and offices to have COOP plans.	1. We recommend the county draft and implement formal policy requiring all departments and offices to: <ul style="list-style-type: none"> a. maintain an updated COOP plan that adheres to OEMHS guidance; b. conduct periodic COOP training for staff; and c. require designated staff including senior leadership and COOP program managers to participate in OEMHS COOP exercises. 	Open – In Progress
		2. Not all executive and legislative branch departments and offices have a COOP plan.	2. We recommend OEMHS develop a process to ensure that all executive and legislative branch departments and offices maintain a COOP plan in WebEOC.	Open – In Progress
		3. OEMHS oversight of the COOP program needs improvement.	We recommend OEMHS:	Open – In Progress
			3a. update their guidance materials to provide clear, consistent, and comprehensive information relating to COOP plans and associated training	Open – In Progress
			3b. develop clear and consistent criteria for evaluating the completeness and quality of COOP plans	Open – In Progress
			3c. conduct and document reviews of COOP plans on an established schedule	Open – In Progress
		3d. work with offices to ensure completeness and quality of COOP plans	Open – In Progress	
		3e. regularly update the COOP program manager contact list and ensure materials and communications are distributed to appropriate, current personnel	Open – In Progress	
4. Most COOP plans do not align with OEMHS guidance and are not regularly updated.	4. We recommend OEMHS develop a process to ensure that office COOP plans comply with all OEMHS guidance and contain current information.	Open – In Progress		

APPENDIX: STATUS OF FINDINGS AND RECOMMENDATIONS

PUBLICATION #	REPORT TITLE	FINDINGS	RECOMMENDATIONS	STATUS
OIG-24-02	Enterprise System Procurement	1. The county spent approximately \$2.1 million directly related to the failed implementation of the new system and the subsequent need to upgrade the existing ePlans system. We identified several potential enhancements to processes that are designed to reduce risk and better safeguard public funds when procuring and implementing enterprise systems in the county.	We recommend the county implement the following enhancements: 1a. Create a Structured Framework for Enterprise Solution Procurements	Open – In Progress
			1b. Restrict the Use of Bridge Contracts for Enterprise Solutions	Open – In Progress
			1c. Ensure Functionality of Current Systems	Open – In Progress
OIG-24-07	Report of Investigation: Investigation of Misconduct by Senior MCPS Officials	1. No policy violations	We recommend MCPS: 1a. Establish requirements mandating that anyone serving in a leadership position disclose to their supervisor any previous romantic and/or sexual relationships with employees within their supervisory chain.	Open – In Progress
			1b. Strengthen policy requirements to mandate employees fully cooperate and provide complete and truthful information when questioned as subjects and witnesses as part of an investigation.	Open – In Progress

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PUBLICATION #	REPORT TITLE	FINDINGS	RECOMMENDATIONS	STATUS
OIG-24-08	MCPS Complaint Processing	1. MCPS does not have a comprehensive written policy addressing the receipt, evaluation, tracking and disposition of complaints.	1. We recommend the BOE draft and implement a comprehensive policy, and MCPS issue aligned regulations and procedures, regarding the receipt and processing of employee misconduct complaints, to include a requirement to maintain a centralized, searchable database of all complaints with enough detail to enable the identification of patterns of misconduct and repeat offenders.	Open – In Progress
		2. DCI does not follow defined criteria when determining what actions to take with complaints.	2. We recommend DCI formalize procedures and specific criteria to be used when assessing complaints and making disposition decisions.	Open – In Progress
		3. DCI does not have formal comprehensive policies for conducting and documenting investigations.	3. We recommend the BOE draft and implement a comprehensive policy, and MCPS issue aligned regulations and procedures, that address how investigations should be conducted, and results documented by DCI.	Open – In Progress
		4. Electronic case files lacked evidence that DCI consistently followed sound investigative practices.	4. We recommend MCPS undertake an effort to evaluate DCI’s role in the organization, assess staffing and training needs, and implement stricter oversight of DCI’s investigations	Open – In Progress
		5. Previously identified deficiencies regarding DCI management and operations have not been addressed.	5. MCPS should revisit and evaluate the previous findings and recommendations related to DCI and implement solutions to resolve those impacting MCPS’ ability to properly receive, evaluate, and track complaints. They should also implement policy and practices that improve the consistency of investigations, management oversight, and documentation requirements.	Open – In Progress

APPENDIX: STATUS OF FINDINGS AND RECOMMENDATIONS

PUBLICATION #	REPORT TITLE	FINDINGS	RECOMMENDATIONS	STATUS	
OIG-24-09	Performance Audit of Financial Management Processes	1. MCPD did not always confirm the accuracy of collected citation revenue or contractor provided credits prior to approving and paying related invoices and does not have written procedures documenting processes used for the reconciliation of citation revenue received.	1a. We recommend MCPD ensure reconciliations are performed and completed at least monthly, to include reconciling associated credits, to ensure invoices are accurate.	Open- Unresolved	
			1b. We recommend MCPD develop and institute written procedures for the reconciliation of citation revenue.	Open – In Progress	
		2. MCPD does not provide oversight of the traffic enforcement contractor’s handling of unpaid citations or their attempts to collect unpaid revenue.	2a. We recommend MCPD implement procedures to provide timely oversight of the contractor’s attempts to collect unpaid citations.	Open - Unresolved	
			3. MCPD did not always adhere to county policies and regulations when procuring goods and services.	3a. We recommend the county update the Accounts Payable Policies to include instructions on the treatment of vendors doing business with the county prior to the implementation of CVRS.	Closed
				3b. We recommend MCPD establish and implement procedures to standardize the approval process for invoices.	Open – In Progress
		4. MCPD’s internal written procedures for the acquisition of goods and services are outdated.	3c. We recommend MCPD establish and implement procedures to monitor vendor expenses to ensure cumulative payments do not exceed purchasing thresholds.	Open – In Progress	
			4. We recommend MCPD update Function Code 272 to include references to current county policies and reflect current processes for requesting and approving the processes for requesting and approving the purchase of goods and services, including the types of transactions that require a purchase request.	Open – In Progress	

APPENDIX: STATUS OF FINDINGS AND RECOMMENDATIONS

PUBLICATION #	REPORT TITLE	FINDINGS	RECOMMENDATIONS	STATUS
		5. P-Card transactions related to Non-Local travel were not documented and approved in eTravel as required by the county's Non-Local Travel policy.	5a. We recommend MCPD ensure all non-local travel is recorded in eTravel prior to employees initiating travel.	Open – In Progress
			5b. We recommend MCPD address concerns about entering sensitive travel information in eTravel with county leadership.	Open – In Progress
		6. Sampled P-Card transactions did not always have support uploaded to the county's P-Card system as required by county policy.	6. We recommend MCPD ensure that P-Card transactions are supported with itemized receipts that include all required information.	Open – In Progress

APPENDIX: STATUS OF FINDINGS AND RECOMMENDATIONS

PUBLICATION #	REPORT TITLE	FINDINGS	RECOMMENDATIONS	STATUS
OIG-24-15	Performance Audit of Transit Services	1. Some county bus stops are not compliant with ADA standards.	1. We recommend MCDOT develop and implement a formal written plan to bring all bus stops into compliance with ADA Design Standards.	Open – In Progress
		2. MCDOT did not always ensure eligibility of participants prior to disbursing funds from the TSIF.	2. We recommend MCDOT implement a process to monitor eligibility requirements of drivers/owners to ensure requirements are met prior to receiving disbursements from the TSIF.	Open – In Progress
		3. MCDOT improperly paid \$32,229 in TSIF disbursements.	3. We recommend MDOT develop and implement a formal review and approval process for TSIF Disbursement Applications and other requested reimbursements, to include reviewing and recording supporting documentation.	Open – In Progress
		4. TSIF disbursements totaling \$14,202.62 were approved and paid to a driver after confirming the driver had committed fraud.	4a. We recommend MCDOT implement a formal written review process for the monthly verification of WAV trips and mileage and conduct routine verification activities	Open – In Progress
			4b. We recommend MCDOT work with the County Attorney’s office to collect the \$14,700 owed by the unscrupulous driver.	Open – In Progress
		5. MCDOT did not ensure the eligibility of fuel relief recipients prior to disbursing funds.	5a. We recommend MCDOT implement written procedures that require applicants for all programs to complete an application that addresses eligibility criteria.	Open – In Progress
			5b. We recommend MCDOT implement written procedures to evaluate applications for program participation to ensure compliance and eligibility with established requirements before disbursing public funds.	Open – In Progress
		6. MCDOT made \$40,138 in unauthorized fuel relief payments	6. We recommend MCDOT develop and implement formal written policy requiring MCDOT staff and managers administering financial incentive and disbursement programs be trained on relevant eligibility requirements and limitations on the use of the funds.	Open – In Progress



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