INSPECTOR GENERAL

PROGRAM:
Inspector General

PROGRAM ELEMENT:

PROGRAM MISSION:
To promote the effectiveness and efficiency of the programs and operations of County government and the independent agencies; to prevent and detect fraud, waste, and abuse in government activities; and to propose ways to increase the legal, fiscal, and ethical accountability of County government departments and County-funded agencies

COMMUNITY OUTCOMES SUPPORTED:
- Ensure that taxpayers receive high value services for their tax dollars
- Increase government accountability and public confidence in government services
- Enhance the public's confidence in the quality of government's management controls

PROGRAM MEASURES[a]	FY02 ACTUAL	FY03 ACTUAL	FY04 ACTUAL	FY05 BUDGET[e]	FY06 CE REC
Outcomes/Results:					
Percentage of audit recommendations accepted	81	96	52	50	50
Percentage of audit recommendations implemented	NA	45	NA	33	33
Projected savings ($000)[b]	79	109	752	100	100
Service Quality:					
Pending complaints (end of year)	59	55	58	63	63
Efficiency:					
Savings per audit dollar expended ($)	0.80	0.88	1.35	1.05	1.05
Cost per billable hour ($)[c]	137.13	146.81	166.25	240.00	161.00
Direct time as a percentage of available time[d]	70	74	73	70	65
Workload/Outputs:					
Complaints received	68	60	60	50	50
Complaints closed	63	64	57	45	50
Audits/investigations begun	4	3	1	1	2
Audits/investigations completed	4	4	4	2	1
Billable hours[c]	3,660	3,750	3,235	1,600	3,600
Inputs:					
Expenditures ($)	423,181	490,680	455,006	390,570	483,730
Workyears	4.0	3.8	3.6	3.4	4.9

Notes:

[a]Historical information comes from Office of Inspector General (OIG) Annual Reports. Current and future year estimates were developed using the same methodology that is used to compute historical data. Contact the OIG at 240-777-8240 to receive complete annual reports which discuss these and other program measures. OIG annual reports can also be viewed at www.montgomerycountymd.gov.

[b]Over half the savings identified by the OIG are recurring. For the purposes of program measurement, all savings - recurring and one-time - are counted only once.

[c]Billable hours are professional staff hours spent on projects. Costs per billable hour include all budgeted costs, except payments for contracted audits, plus County overhead and facility rental costs not found in the OIG budget, which are over 25 percent of OIG costs.

[d]Direct time includes all time spent on audits, follow-up audits, and similar activities. Available time includes all direct time plus general management, training, unassigned time, and other indirect activities. No leave is included in this calculation.

[e]The positions of Inspector General and Deputy Inspector General are expected to be filled later in FY05.

EXPLANATION:
The Office of the Inspector General (OIG) was established by the Montgomery County Council in 1998. In support of its mission, the Office undertakes performance and financial audits; fraud, waste, and abuse investigations (usually on the basis of complaints received from County officials, employees, citizens, or other organizations); evaluations and inspections; accountability alerts; integrity checks; and follow-ups to findings and recommendations made in previously issued reports. These activities can relate to any aspect of the programs and operations of County government and independent County agencies, including the Montgomery County Public Schools, the Maryland-National Capital Park and Planning Commission, the Washington Suburban Sanitary Commission, Montgomery College, the Housing Opportunities Commission, the Revenue Authority, and any other governmental agency (except a municipal government or a state-created taxing district) for which the County Council appropriates or approves funding, sets tax rates, or approves programs or budgets. The OIG's policies and procedures conform to established professional standards.

The OIG benchmarks its performance with peer jurisdictions using comparative data collected by the National Association of Local Government Auditors (NALGA). The benchmarking results are available in OIG annual reports.

PROGRAM PARTNERS IN SUPPORT OF OUTCOMES: County Council members and staff, County departments, County-funded agencies.

MAJOR RELATED PLANS AND GUIDELINES: Montgomery County Code Section 2-151, Office of the Inspector General original and amended work plans.