



ASSOCIATION OF INSPECTORS GENERAL

Advancing Professionalism, Accountability & Integrity

524 West 59th Street, Room 53334HH
New York, NY 10019-10019

S. WILLIAM FLETCHER
PRESIDENT

MICHAEL CASTRILLI
EXECUTIVE DIRECTOR

February 4, 2026

Inspector General Megan Davey Limarzi, Esq.
Montgomery County Office of Inspector General
51 Monroe Street, Suite 600
Rockville MD 20850

Dear Inspector General Limarzi,

The Association of Inspectors General (AIG) performed a Peer Review of the Montgomery County Office of Inspector General (MC OIG) Audit Division, Investigations & Reviews Division (I&R), and Education Oversight Division (EOD) at your request. The Peer Review Team (Team) evaluated the work of these Divisions covering Fiscal Years 2022/2023, 2023/2024, and 2024/2025. The Team performed the review during the week of February 1st, 2026, which took place at your offices at 51 Monroe Street, Rockville, Maryland. The Peer Review assessed the work of Audit, I&R, and EOD for compliance with the *Association of Inspectors General (AIG) Principles and Standards for Offices of Inspector General* and the *United States Government Accountability Office (GAO) Government Auditing Standards*. These standards are consistent with the qualitative standards under which Audit, I&R, and EOD have operated throughout the review period.

The three person Team consisted of the following individuals:

Team Leader

Adam Tagert, Deputy Inspector General – Audit and Compliance
Virginia Office of the State Inspector General

I&R, EOD (Investigations)

Deborah Witzburg, Inspector General
City of Chicago Office of Inspector General

I&R, EOD (Reviews)

Flora Miller, AIG Peer Review Chair
Regional Investigator / Accreditation Manager
Department of Children and Families (FL) Office of Inspector General

On behalf of the Team, I am pleased to advise that we found no reportable instances of failure to meet these standards. There are no limitations or qualifications on our opinion. It is the unanimous conclusion of the Team that Audit, I&R, and EOD met all relevant AIG and/or GAO standards for the period under review.

The remainder of this letter sets forth the purpose, scope, and methodology of the Peer Review.

Purpose

The Team conducted an independent, qualitative review of the operations of MC OIG Audit, I&R, and EOD focusing on compliance with agreed-upon standards.

Scope

The Peer Review covered Audit, I&R, and EOD operations, resulting work products, and related file materials chosen from closed audits, investigations, and/or review for Fiscal Years 2022/2023, 2023/2024, and 2024/2025. The Peer Review's scope also covered the Divisions' compliance with their relevant policy and process manuals and procedural guides; staff qualifications; and professional training requirements. Lastly, the Peer Review assessed supervisory review and quality control over the work product, reporting of results, and the MC OIG relationship and communications with outside agencies. For this last step, the Peer Review Team met with external stakeholders with whom the MC OIG frequently work, or who are the recipients of MC OIG work products.

Method

The Team generally followed the Peer Review/Qualitative Assessment Review Checklists developed by the AIG. These Checklists are based on the respective AIG and/or GAO Quality Standards. The Team also called upon their own professional experience as senior managers of various Offices of Inspector General and through their knowledge of and familiarity with best practices within the Inspector General community.

Prior to the actual on-site review, the Team requested information from Audit, I&R, and EOD, including but not limited to policy and procedures manuals, closed case logs, a list of issued reports, and a list of external stakeholders. The Team used this information to select the work products and related case materials that were ultimately reviewed.

On February 2, 2026, the Team held an entrance conference with you and your executive leadership, during which time we explained the Peer Review scope, methodology, limitations, and proposed schedule. We also delivered our request for sample review materials prior to the onsite portion. During the week, the Peer Reviewers conducted their fieldwork through examination of the selected case files. Peer Reviewers also interviewed

MC OIG staff. Interviewees included, the Deputy Inspector General (DIG) and Inspector General (IG), supervisors, and front-line staff.

The Team also reviewed job specifications and resumes for current and former MC OIG staff, and all relevant policy and process manuals and procedural guides. All file requests were met fully and timely.

The Team conducted all interviews in confidence and without any limitation on scope or time.

The Team also independently chose several external stakeholders to interview. Meetings were arranged for the purpose of evaluating agency cooperation, effectiveness, and responsiveness. Stakeholders included representatives from the:

- Office of the Chief Administrative Officer
- Office of Human Resources
- County Council Staff
- County Council Members

Finally, the Team held an exit conference with you and your executive leadership on February 4, 2026, during which time the Team shared its conclusion that Audit, I&R, and EOD fully met AIG and/or GAO standards. Team members provided you with our observations and opinions gathered during the review and elaborated on the observations made during the week of review. We provided several observations that did not limit or qualify the opinion of the Peer Review but were shared with you and your leadership team as possible areas of consideration going forward.

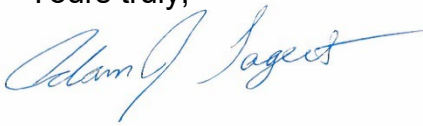
As noted above, it is the unanimous conclusion of the Peer Review Team that Audit, I&R, and EOD met all current and relevant AIG and/or GAO standards for the review period.

On behalf of the AIG, I want to thank you for the confidence placed in the Association by requesting that we conduct this review. On behalf of the Peer Review Team, we would like to acknowledge and thank you for your efforts in the coordination and planning of this event and for ensuring that we were provided with the necessary records and tools for a thorough and smooth review. Lastly, on behalf of the Team, we would like to recognize that in all of our interactions with your staff, we were shown the respect and cooperation that is the hallmark of a professional staff truly interested in a full and open review of their work. At the same time, this has been a learning experience for each member of the Peer Review Team, for which we wish to convey our sincerest thanks.

Please feel free to contact me or any member of the Peer Review Team if you have any questions.

Inspector General Limarzi
Peer Review Opinion Letter
February 4, 2026

Yours truly,



Adam Tagert
Team Leader, AIG Peer Review for MC OIG, February 2026

cc:

Flora Miller, AIG Peer Review Committee Chair
Deborah Witzburg, AIG Peer Review for MC OIG, February 2026
Jodie Stickney, AIG Project Coordinator
Michael Castrilli, AIG Executive Director
Will Fletcher, AIG Board President