



OFFICE OF THE INSPECTOR GENERAL
MONTGOMERY COUNTY, MARYLAND

WORK PLAN & PROJECTED BUDGET

NOVEMBER 2025-JULY 2029

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



OFFICE OF THE INSPECTOR GENERAL

Megan Davey Limarzi, Esq.
Inspector General

In accordance with County Code §2-151(i), I present the Office of the Inspector General's (OIG) Work Plan for FY 2026-2029. This Plan covers areas of anticipated engagement as well as our projected four-year budget and staffing plan.

Montgomery County provides its residents with a myriad of programs, resources, and services. With a \$7.6B operating budget, 498 capital improvement projects expected to cost \$5.97B, 211 public schools, and nearly 40,000 full-time public employees, the possible areas subject to review are seemingly endless. For this reason, we have developed a focused work plan that allows us to pursue our strategic goals while remaining responsive to emerging issues, whether they arise through our hotline or are discovered during our planned audits and reviews.

The Work Plan is reflective of the OIG's mission and values, and was developed using a risk-based process with input from a number of stakeholders. The plan focuses our efforts where they will have the greatest impact, while also fulfilling our mandate to audit all principal offices and departments and providing County residents and leaders with independent, unbiased analysis. The noted planned engagements, supported by a strong follow-up process, will not only proactively deter fraud, waste, and abuse but will also bring essential accountability and increase the efficiency and effectiveness of the County's tax-supported programs, agencies, and departments.

On June 10, 2025, the County Council voted unanimously to re-appoint me as Montgomery County's Inspector General. I am honored to serve in this role and grateful for the privilege of working alongside so many talented and dedicated public employees. As we enter the County's bicentennial, let us continue to remember our collective duty to *gardez bien* (guard well) this wonderful County and its many resources by advancing the goals of transparency, accountability, and good governance.

To all those who have contributed to the impactful work of the OIG, thank you for your trust and cooperation. We look forward to continuing those relationships.



TABLE OF CONTENTS

Governance	3
Office Organization	5
Strategic Goals	6
Process for Selecting Work Plan Projects	7
Project List	9
Projected Budget	11
Staffing Plan	12

GOVERNANCE

MISSION OF THE OIG

The mission of the Office of the Inspector General (OIG) is to review 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.

AUTHORITY

The Office of the Inspector General was created in 1997. Montgomery County Code, Section 2-101(h) details the powers and duties of the Inspector General which include the following:

- 1.** The Inspector General must attempt to identify actions which would enhance the productivity, effectiveness, or efficiency of programs and operations of County government and independent County agencies. In developing recommendations, the Inspector General may:
 - a.** conduct investigations, budgetary analyses, and financial, management, compliance, or performance audits and similar reviews; and
 - b.** seek assistance from any other government agency or private party or undertake any project jointly with any other governmental agency or private body.
- 2.** The Inspector General must:
 - a.** conduct a systematic risk-based rotating group by group review of the County's internal accounting and contracting processes and controls used by each department and principal office in the Executive Branch; and
 - b.** conduct audits of high risk County contracts and agreements.
- 3.** The Inspector General may review or audit any County contract or agreement if the Inspector General determines that review or audit is in the public interest.

OUR VALUES



Relevance

We deliver timely, meaningful, and high-impact reports and recommendations for improvement.



Independence

We ensure our work is impartial, evidence-based, and free from external influence or bias.



Integrity

We conduct our work impartially, fairly, and ethically.



Collaboration

We recognize that teamwork, open communication, respect for different perspectives, and shared expertise strengthens the caliber of our work.



Excellence

We consistently strive for quality, precision, and impact in everything we do.

OVERSIGHT RESPONSIBILITIES

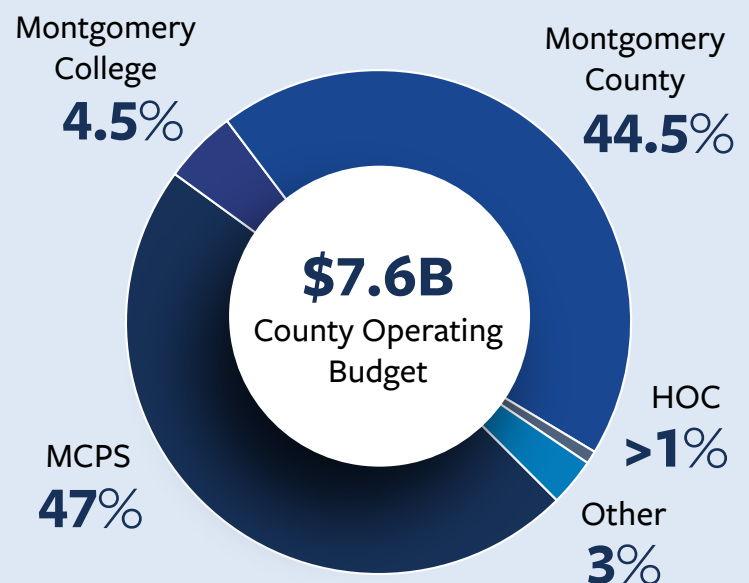
The Office of Inspector General:

- 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
- Issues reports with recommendations to appropriate officials

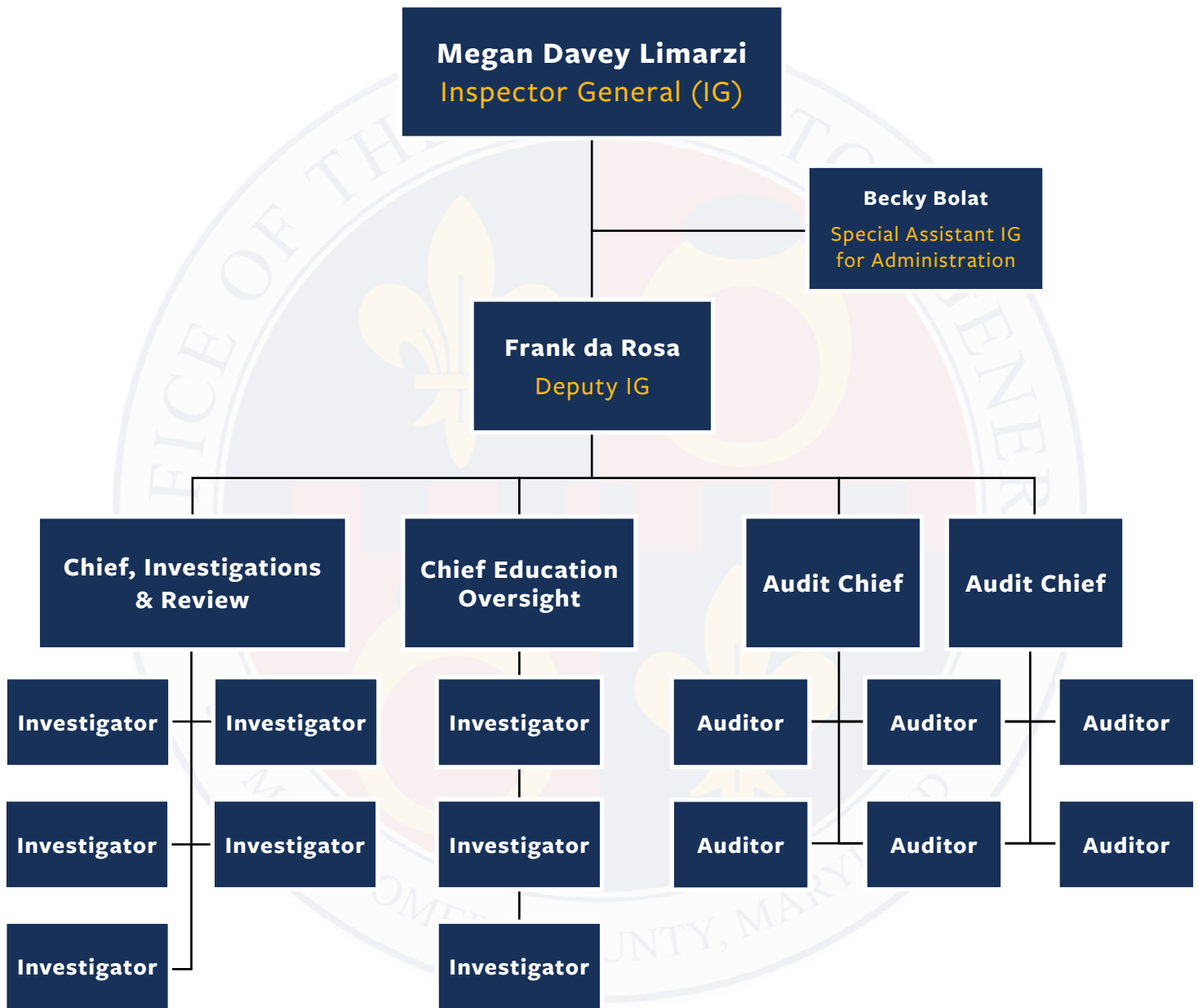


OVERSIGHT AREAS BY PERCENTAGE OF BUDGET

The Inspector General's authority extends across the Executive Branch of County government, Montgomery County Public Schools (MCPS) and the Board of Education, the Housing Opportunities Commission of Montgomery County, Montgomery College, and any other governmental agency (except a municipal government or state-created special taxing district) for which the County Council appropriates or approves funding, sets tax rates, makes levies, or approves programs or budgets.



OFFICE ORGANIZATION



Executive Administration

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

Investigations & Reviews

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

Education Oversight

Conducts reviews of programs and activities at Montgomery County Public Schools and Montgomery College, responds to hotline inquiries, investigates allegations of fraud, waste, and abuse

Audit Division

Performs audits in accordance with government auditing standards in furtherance of the OIG's audit mandate

STRATEGIC GOALS

The OIG's overarching goal is to add value to the County. We add value through the audits, investigations, and reviews 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.



- 1** Promote the efficiency and effectiveness of County-funded programs and operations by providing timely and relevant oversight and analysis



- 2** Deter and detect fraud, waste, and abuse in County government and County-funded agencies



- 3** Effectuate positive change and engage in work that provides opportunities to enhance racial equity and social justice in Montgomery County



- 4** Support and cultivate a diverse, inclusive, and informed staff that are experts in their field

PROCESS FOR SELECTING — WORK PLAN PROJECTS

TOPIC SOURCES

The OIG gathered potential topics for inclusion in the Work Plan from a variety of sources, including: complaints to the OIG's hotline; discussions with employees and managers in County government and at MCPS; recommendations from OIG staff; previous work conducted by the OIG, the Office of Internal Audit, and the Office of Legislative Oversight; risk assessments; program performance metrics and results; and public source information, including media, professional, and trade reports and publications. Pursuant to County Code requirements, we also solicited suggestions from the County Executive, the County Council, the Superintendent of MCPS, leadership across County departments, and individual residents. Additionally, we developed and posted a public suggestion form to facilitate further engagement.

PRIORITIZATION CRITERIA

Several factors drive the selection of projects for the Work Plan, including the results of preliminary risk assessments and background research; the potential impact on County operations; the Inspector General's professional judgement; the availability of OIG resources; and volume of hotline complaints.

RISK FACTORS

Risk factors are observable and/or measurable indicators of conditions or events that, absent effective internal controls, could adversely affect an organization or program. Consideration was given to the following factors:

- Mandatory requirements
- Identified external risk
- A program's susceptibility to fraud, manipulation, or other irregularities
- Dollar magnitude or resources involved in the proposed review area
- Newness, changed conditions, or sensitivity of the program, function, or activities
- Prior audit/review experience, including adequacy of controls
- Potential for significant financial loss or non-compliance with regulations
- Previous complaint activity
- Proposals and areas of interest presented by stakeholders and staff
- Whether it involves an emerging issue within the County
- Observed trends
- Management challenges within County government/MCPS

VALUE ADDED

The OIG strives to ensure projects on the Work Plan cover the full spectrum of public services and functions. We seek to add unique value by prioritizing projects that analyze performance of governmental operations and programs where analysis requires data and information not available to external entities; that provide insight into longstanding or outdated processes that present heightened vulnerabilities; and where no recent independent analysis exists.

FOLLOW-UP ON PREVIOUS REPORTS

The OIG's follow-up process requires the subject departments and programs to provide updates on the status of their corrective actions every 90 days following publication of a report. Once the OIG receives sufficient information that planned actions have been completed, the recommendation is considered closed. In certain circumstances, the OIG may choose to perform a follow-up engagement to fully assess and test whether the corrective actions have adequately addressed the previously identified deficiencies. These engagements are a critical part of holding leadership accountable and ensuring necessary actions have been taken. For this reason, we include follow-up reviews in our plan.

AVAILABLE RESOURCES

The selection and scope of our engagements depends on the availability and expertise of staff. Professional standards require that staff assigned to each project have the necessary skills and expertise to perform the work. To ensure timely completion, management must assign projects with consideration given to available resources and staff or adjust/limit the project scope as necessary.



PROJECT LIST

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 the term. Engagements are aligned with our strategic goals and maintain a focus on performing proactive work that is relevant and enhances the efficiency and effectiveness of County programs and services. The planned engagements are also intended to address our statutorily prescribed audit mandate while enabling us to respond to hotline complaints. It is anticipated that these engagements, along with planned outreach activities, will enhance the OIG's ability to deter and detect fraud, waste, and abuse.

The Plan includes work in 12 different County departments and County-funded agencies. All projects incorporate diversity, equity, and inclusion (DEI) considerations and offer an opportunity for staff to evolve and increase their competencies and skills.

An update will be issued in early FY28 and will contain additional specificity for the later years of the term.

STRATEGIC GOAL: ENHANCING EFFICIENCY AND PROMOTING FISCAL ACCOUNTABILITY

IN PROGRESS:

- Audit of the Department of Corrections and Rehabilitation (DOCR)
- Audit of the Department of Recreation (REC)

ANTICIPATED:

- Mandated Audits at Department of Finance (FIN), Technology Enterprise and Business Solutions (TEBS), Department of General Services (DGS), Department of Permitting Services (DPS)
- Review of Contract Monitoring activities and administration of the County's Workers' Compensation Contract
- Review of administration at Animal Services and Adoption Center (ASC)
- Review of controls and procedures for science lab safety (MCPS)
- Review of grant administration (MCPS)
- Controls and use of purchasing cards (MCPS)
- Review of Bridge/Intergovernmental contracting processes (MCPS)
- Review of controls governing gift cards at Department of Health & Human Services (DHHS)
- Review of Capital Improvements Project administration for recycling center (DEP)
- Review of Higher Education Partnership Agreements (MCPS)
- Review of Contract Monitoring Processes (MCPS)

STRATEGIC GOAL: EFFECTUATING POSITIVE CHANGE

IN PROGRESS:

- Review of Special Permits Process (DPS)
- Follow- Up to OIG Report 21-07, Investigation: Tree House Advocacy Center
- Review of Oracle Training System (OHR)

ANTICIPATED:

- Follow-Up to OIG Report 22-013, Light Duty Fleet and Driver Suitability Inspection

STRATEGIC GOAL: FIGHTING FRAUD, WASTE, AND ABUSE

IN PROGRESS:

- Timely response to hotline complaints
- Serve as a resource to residents
- Provide investigatory assistance to ethics commission

ANTICIPATED:

- Engage in trainings and outreach opportunities



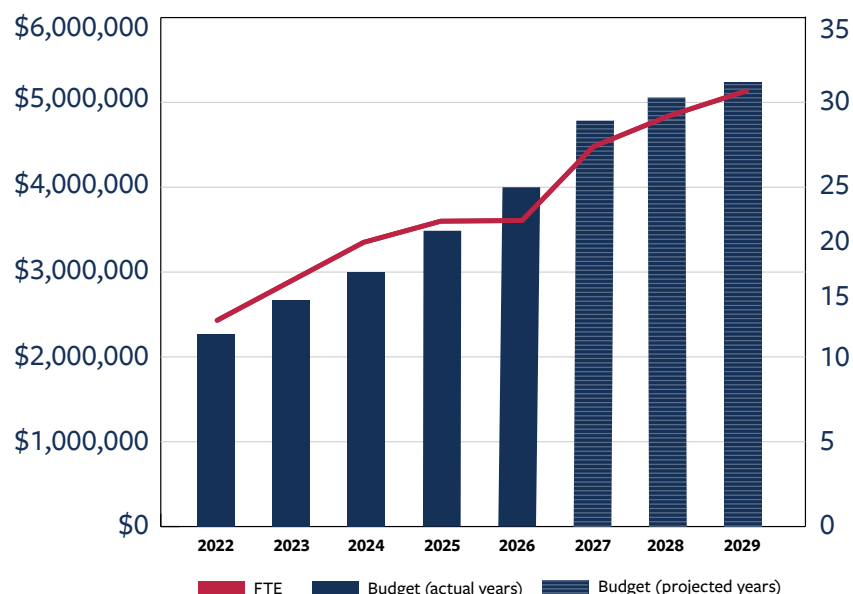
PROJECTED BUDGET

Pursuant to Montgomery County Code §2-151, within the first six 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. This projected budget contemplates continued growth required to meet our mandate, respond to residents, and provide oversight of the County’s spending and programs. We continue to seek efficiencies and innovations to responsibly grow our office while attaining appropriate staffing levels.

The projected budget includes the addition of staff dedicated to increasing our capabilities to perform informative, proactive reviews and respond to complaints received by the Education Oversight Division. Furthermore, the budget continues to propose phased-in increases in audit staff to complete required departmental audits within a reasonable and responsible frequency. These projections also phase in expenses related to training and development for new staff to meet professional standards. The approved FY26 budget of **\$3,979,026** is comprised of **\$3,836,115** in personnel costs and **\$142,911** in operating costs which includes contracts for our audit software system, computer equipment, professional contracts, continuing education to support legally required professional standards, and basic office supplies.

We project modest budget increases over the next several years to adequately meet our obligations. Most of the increase is directly tied to new employee salaries. We expect increases in funding will be offset by cost savings identified through our audits, investigations, and reviews such as the over \$18M in questionable costs which the OIG identified in FY25.

ACTUAL AND PROJECTED BUDGET AND STAFFING INCREASES



STAFFING PLAN

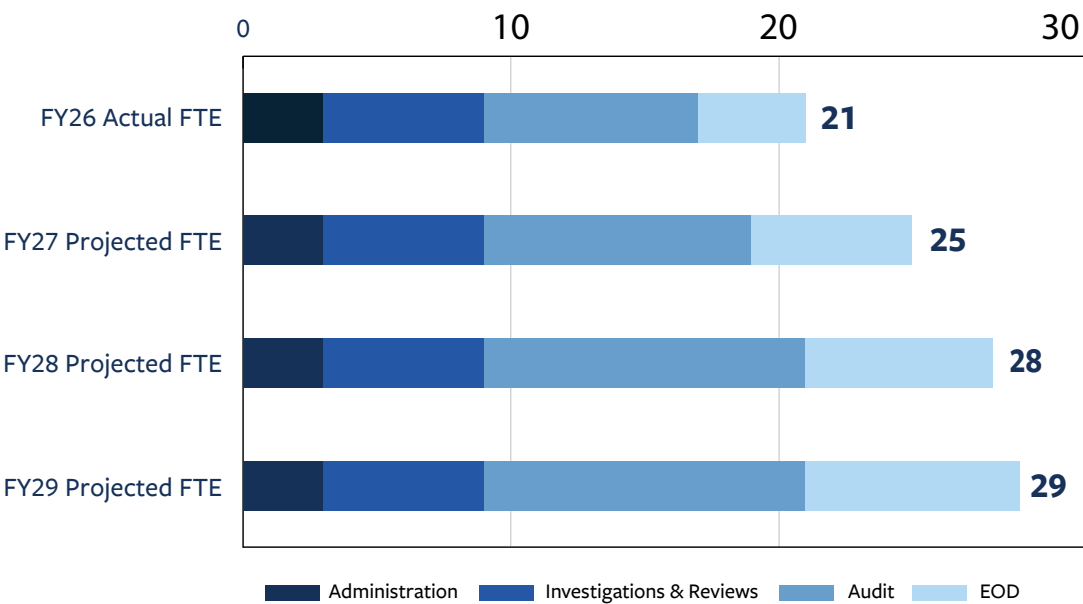
OIG CURRENT STAFFING

Since December of 2019, the OIG has experienced significant growth in both its oversight responsibilities and staffing levels. The expansion of the OIG’s audit mandate and responsibilities related to MCPS has led to a necessary increase in staffing of 50% since FY22 from 14 full-time employees (FTE) to 21 FTE. That number however has remained steady since 2024. The staffing levels within these Divisions continue to be below what was planned during the OIG’s previous four-year staffing plan and what has been requested in the past three budget cycles.

PROJECTED STAFFING PLAN

The proposed staffing plan for FY26-29 balances measured growth with mindfulness of County fiscal concerns. It recognizes the requirements placed upon the office by County law and the demands of residents and County leaders for thorough, independent analysis. For these reasons, the staffing plan proposes a phased in approach for adding four additional staff in both the Audit Division and Education Oversight Division which will bring the OIG’s full staffing complement to 29 full-time employees by FY29.

ACTUAL AND PROJECTED STAFFING BY DIVISION





OFFICE OF THE INSPECTOR GENERAL MONTGOMERY COUNTY, MARYLAND

51 MONROE STREET, SUITE 600 • ROCKVILLE, MARYLAND 20850
PHONE: 240-777-8240 • FAX: 240-777-8254 • EMAIL: IG@Montgomerycountymd.gov
WEB: <https://Montgomerycountymd.gov/OIG>