



OFFICE OF THE INSPECTOR GENERAL

Montgomery County, Maryland



MEMORANDUM OF INVESTIGATION

TO: Thomas W. Taylor, Ed.D., M.B.A.
Superintendent
Montgomery County Public Schools

FROM: Megan Davey Limarzi, Esq.
Inspector General

DATE: February 26, 2026

SUBJECT: Investigation into Improper Invoice Payment Made by MCPS and SRO Grant Reimbursement Denial

While conducting a recent investigation involving the Montgomery County Department of Police's (MCPD) invoicing practices, my office found that in June of 2023, MCPD sent Montgomery County Public Schools (MCPS) an invoice totaling approximately \$149,000 that contained errors.¹ The investigation also determined that MCPS paid the invoice without first verifying the accuracy of the charges, a violation of MCPS's *Financial Manual*. The invoice included payments for services eligible for reimbursement under a state grant; however, MCPS was subsequently denied reimbursement for those charges due to a lack of proper supporting documentation.

Background

In 2023, MCPS received a \$500,000 grant award through the Maryland Center for School Safety's (MCSS) School Resource Officer Grant (SRO Grant). This grant provides funding for school resource officers and school security employees. It can also be used to reimburse schools for expenses related to police officers who work overtime at school events as well as eligible training and equipment. Grant funds are provided through MCSS on a reimbursement basis for the fiscal year (FY) in which they were granted and require proper supporting documentation. The grant required reimbursement requests to be submitted using the *MCSS invoice template* and accompanied by proof of payment and support for the charges.²

Applicable MCPS Procedures

The process of paying the invoice at issue was governed by MCPS's *Financial Manual*. Particularly relevant was Chapter 4, which required the MCPS office that received the invoice to verify its accuracy before a payment request was sent to MCPS's Division of Controller (DOC) to have the invoice paid. The person designated to approve the payment request was required to "sign the invoice, indicating that the invoice has been verified and is approved for payment." The DOC confirmed that the designated approver was responsible for verifying the invoice but noted that they could sign the written payment request itself in lieu of signing the actual invoice.

¹ See Memorandum of Investigation dated February 26, 2026, titled *Investigation into Unsupported Invoice Submitted by MCPD to MCPS*.

² Required support includes copies of signed timesheets detailing the overtime hours worked by each officer and payroll reports showing amounts paid to the officers.

To secure reimbursement under the grant, MCPS must have also complied with the terms outlined in MCSS's grant application and award-related documents. Such terms included the requirement that all reimbursement requests be submitted no later than 45 days after the end of the grant's fiscal year period, and must be submitted: (1) using the *MCSS Invoice Template*; and (2) with supporting documentation, including copies of timesheets supporting the request, a tally or summary sheet of the total hours worked, the name of the school(s) where the coverage was provided, the type of coverage provided, the name of the event for an after-school event, and proof of payment of services provided. MCPS was also required to file quarterly and final reports to MCSS.

Inquiry and Outcome

On June 22, 2023, MCPS's then-chief safety officer (CSO) emailed MCPD's Budget and Capital Management Division (BCMD) director to request an invoice for police overtime coverage at MCPS events during FY2023. In response, the BCMD director sent MCPS's safety division an invoice totaling \$149,063.35 (MCPD Invoice) and a summary report of police scheduling data for police services provided from July 1, 2022 to June 30, 2023. Accompanying the invoice was information that the director used a pay rate of \$85 per hour to calculate the invoice's "pay" amount.

That week, upon receipt of the MCPD Invoice, a payment request was prepared by MCPS staff and routed internally to the designated approver. The payment request was signed by the approver and forwarded to the DOC for payment on June 30, 2023. The OIG found no evidence suggesting that anyone at MCPS verified the accuracy of the MCPD Invoice prior to signing the payment request and submitting it to the DOC for payment, as required by the *Financial Manual*.

As further described in our report entitled the *Investigation into Unsupported Invoice Submitted by MCPD to MCPS*, MCPD prepared and submitted the invoice with improper calculations devoid of appropriate supporting documentation, which resulted in MCPS paying MCPD \$45,773.89 in unsupported charges and being billed for over \$2,700 in charges it had already paid.³

After MCPS paid the invoice, MCPD and MCPS staff raised concerns about whether some of the charges on the invoice had previously been charged by MCPD and paid by MCPS. We observed that MCPS's controller emailed staff about the concern, but we found nothing to suggest that any further action was taken to validate the charges or recoup the duplicate payment.

FY2023 SRO Reimbursement Request

Under the terms of the grant, MCPS was required to submit its final report and reimbursement request to MCSS by August 15, 2023. MCPS failed to submit a reimbursement request on time, instead filing it in February 2024 after being contacted by MCSS. As a courtesy, MCSS extended the reimbursement deadline.

Upon receipt of MCPS's FY2023 reimbursement request, MCSS requested additional documentation, including signed timesheets, to support the 1,629 hours claimed on the MCPD

³ See footnote 1.

Invoice. On June 25, 2024, MCSS advised MCPS that due to delays in obtaining required information and continued missing support, it would no longer consider the FY2023 reimbursement request. As a result, MCPS received no SRO Grant funds for that fiscal year.

MCPS Staff

During interviews with the MCPS staff involved in preparing and approving the MCPD Invoice payment request, neither could explain if they validated the invoice prior to submitting the request to the DOC. The approver noted that when the invoice was presented for signature, they assumed that someone else had previously verified its accuracy. Both also stated that they neither used nor referred to the *Financial Manual* or any standard operating procedures in performing their duties.

Prior to the end of the FY2023 grant period, MCPS's former CSO acted as the primary contact between MCPS and MCSS and submitted the SRO Grant-related paperwork on MCPS's behalf. The former safety division staff member involved with the processing of the invoice advised the OIG that when the CSO left in FY2023, they received no training or instructions regarding the SRO Grant.

Conclusion and Recommendations

The investigation found that MCPS did not verify the MCPD Invoice in accordance with the MCPS *Financial Manual*. The OIG determined that had MCPS followed required verification procedures before paying MCPD the \$149,063.35, it would have detected errors in the invoice and the supporting documentation, preventing unjust payments to MCPD and potentially qualifying for grant reimbursement from MCSS.

We recommend that MCPS take appropriate action to re-familiarize employees with its *Financial Manual* invoice payment requirements and take steps to ensure staff are adequately trained on grant terms and conditions. We further recommend that MCPS work with MCPD to reconcile payment discrepancies.

No response to this memorandum is requested.

Please contact me with any questions, or a member of your staff can contact Deputy Frank da Rosa, Francisco.darosa@montgomerycountymd.gov, with any questions.