



## OFFICE OF THE INSPECTOR GENERAL

Megan Davey Limarzi, Esq.  
*Inspector General*

### NEWS RELEASE

---

For Immediate Release

December 22, 2025

#### **Montgomery County OIG Finds County Fire Service Needs to Improve Financial Management Practices**

Rockville, Maryland – Montgomery County Maryland Inspector General Megan Davey Limarzi announced today the release of a new Office of the Inspector General (OIG) report, [\*Performance Audit of the Fiscal Management Division, Montgomery County Fire & Rescue Service\*](#), OIG Publication # 26-07, detailing the results of an OIG performance audit of the fiscal management practices at the Montgomery County Fire & Rescue Service (MCFRS). The audit was initiated 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 Executive Branch. The audit was conducted 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.

The OIG identified inconsistencies with MCFRS's monitoring and tracking of Emergency Medical Services Transport Insurance Reimbursement Program (EMST) funds distributed to the Local Fire and Rescue Departments (LFRD) and the Montgomery County Fire Volunteer Fire and Rescue Association (MCVFRA). The OIG also found that LFRDs did not always follow County regulations and internal MCFRS policies when purchasing goods and services; MCFRS P-Card usage and administration did not always comply with the County's Purchasing Card policy and MCFRS's internal processes; and that MCFRS did not document non-local travel as required by policy.

At the conclusion of this audit, information was brought to light that the MCVFRA believed EMST funds awarded to them were used to cover general expenses not allowable under EMST agreements and the applicable law. This disclosure aligns with and further supports the results of this audit. As a result, and as provided in the County Code and terms of the EMST agreements, the OIG recommended the County audit all EMST awards to LFRDs and the MCVFRA to obtain a full accounting for those funds and ensure adherence to award agreements and County law.

The audit resulted in six recommendations aimed at improving MCFRS's fiscal oversight and accountability. The County's Chief Administrative Officer concurred with the associated recommendations.

[Read the full report.](#)

**Email:** [ig@montgomerycountymd.gov](mailto:ig@montgomerycountymd.gov)

**Phone:** 240-777-8240