



# Inspector General

## APPROVED FY21 BUDGET

\$1,835,612

## FULL TIME EQUIVALENTS

12.00

MEGAN DAVEY LIMARZI, INSPECTOR GENERAL

## MISSION STATEMENT

The mission of the Office of the Inspector General (OIG) is to promote the effectiveness and efficiency of 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.

## BUDGET OVERVIEW

The total approved FY21 Operating Budget for the Office of Inspector General is \$1,835,612, an increase of \$603,815 or 49.02 percent from the FY20 Approved Budget of \$1,231,797. Personnel Costs comprise 94.90 percent of the budget for 11 full-time position(s) and no part-time position(s), and a total of 12.00 FTEs. Total FTEs may include seasonal or temporary positions and may also reflect workforce charged to or from other departments or funds. Operating Expenses account for the remaining 5.10 percent of the FY21 budget.

Consistent with the County Charter, the County Executive makes recommendations on the operating budget for all County departments, offices, and agencies. However, recognizing the Charter-defined roles, the County Executive defers significantly to Legislative and Judicial Branch agencies. Questions regarding the approved budgets for Legislative Branch departments should be directed to Sandra Marin, 240-777-7923.

## COUNTY PRIORITY OUTCOMES

While this program area supports all seven of the County Executive's Priority Outcomes, the following are emphasized:

- Thriving Youth and Families**
- Effective, Sustainable Government**
- A Growing Economy**

## INITIATIVES

- In FY21 the OIG continues to pursue expansion to implement Bill 11-19 by adding Auditor positions which will allow the OIG to conduct a systematic risk-based rotating group by group review of the internal accounting and contracting processes and controls used by each department and principal office in the Executive Branch, as well as audit highrisk County contracts and agreements. Auditing the County's accounting and contracting processes on a recurring basis ensures that

accounting/contracting programs are running effectively and efficiently.

## INNOVATIONS AND PRODUCTIVITY IMPROVEMENTS

- Develop and implement audit programs needed to conduct systematic risk-based rotating group by group review of the internal accounting and contracting processes and controls for Montgomery County Government departments.
- Identify, acquire, and implement case management systems; automate complaints processing, audit program management, and investigatory engagements.
- Develop a mechanism to track savings and improvements identified through OIG audits, investigations, and referrals, and a follow-up system for management to report on actual savings and improvements.
- Implement outreach programs to help educate County employees on how they can help the OIG to fight fraud, waste and abuse, and improve the effectiveness and efficiency of the programs and operations of the County government and independent County agencies.

## PROGRAM CONTACTS

Contact Becky Bolat of the Office of Inspector General at 240-777-8243 or Philip Weeda of the Office of Management and Budget at 240.777.2780 for more information regarding this department's operating budget.

## PROGRAM PERFORMANCE MEASURES

Performance measures for this department are included below (where applicable). The FY20 estimates reflect funding based on the FY20 Approved Budget. The FY21 and FY22 figures are performance targets based on the FY21 Approved Budget and funding for comparable service levels in FY22.

Measure	Actual FY18	Actual FY19	Estimated FY20	Target FY21	Target FY22
<b>Program Measures</b>					
Percent of complaints reviewed and action initiated within 5 business days	94%	98%	95%	95%	95%
Percent of initial inquiries (with no reports or memo) completed within 20 days <sup>1</sup>	N/A	82%	80%	80%	80%
Percent of audit/inspection/investigation reports completed within 8 months	N/A	50%	60%	60%	60%

<sup>1</sup> The Office of Inspector General (OIG) either completed preliminary inquiry work without further comment, or reclassified the item for continuation as an audit, inspection, investigation, evaluation, or review.

## PROGRAM DESCRIPTIONS

### Inspector General

The Inspector General conducts independent audits, reviews, and investigations; receives and investigates credible complaints; reports possible violations of the law to law enforcement or another appropriate organization; notifies the County Council and County Executive of serious problems in programs; reviews legislation and regulations to strengthen controls and increase accountability; and submits reports with recommendations to appropriate officials. The Inspector General periodically conducts projects jointly with other government agencies and contractors.

## BUDGET SUMMARY

	Actual FY19	Budget FY20	Estimate FY20	Approved FY21	%Chg Bud/App
<b>COUNTY GENERAL FUND</b>					
<b>EXPENDITURES</b>					
Salaries and Wages	664,737	964,098	1,138,208	1,431,510	48.5 %
Employee Benefits	138,264	191,025	191,025	310,574	62.6 %
<b>County General Fund Personnel Costs</b>	<b>803,001</b>	<b>1,155,123</b>	<b>1,329,233</b>	<b>1,742,084</b>	<b>50.8 %</b>
Operating Expenses	28,513	76,674	175,445	93,528	22.0 %
<b>County General Fund Expenditures</b>	<b>831,514</b>	<b>1,231,797</b>	<b>1,504,678</b>	<b>1,835,612</b>	<b>49.0 %</b>
<b>PERSONNEL</b>					
Full-Time	6	6	6	11	83.3 %
Part-Time	0	0	0	0	—
FTEs	7.00	7.00	7.00	12.00	71.4 %

## FY21 APPROVED CHANGES

	Expenditures	FTEs
<b>COUNTY GENERAL FUND</b>		
<b>FY20 ORIGINAL APPROPRIATION</b>	<b>1,231,797</b>	<b>7.00</b>
<b><u>Changes (with service impacts)</u></b>		
Enhance: Five Positions in Mid-Year FY20 - Council Resolution 19-294 and Bill 11-19 [Inspector General]	781,238	5.00
<b><u>Other Adjustments (with no service impacts)</u></b>		
Increase Cost: FY21 Compensation Adjustment	22,370	0.00
Increase Cost: Annualization of FY20 Compensation Increases	18,124	0.00
Increase Cost: Annualization of FY20 Lapsed Positions	17,513	0.00
Increase Cost: Retirement Adjustment	2,094	0.00
Increase Cost: Print and Mail Adjustment	48	0.00
Decrease Cost: Council Compensation Adjustment	(25,648)	0.00
Decrease Cost: Annualization of FY20 Personnel Costs	(57,357)	0.00
Decrease Cost: Personnel Cost Adjustments (Mid-Point Salary for New Positions) [Inspector General]	(154,567)	0.00
<b>FY21 APPROVED</b>	<b>1,835,612</b>	<b>12.00</b>

## FUNDING PARAMETER ITEMS

CC APPROVED (\$000S)

Title	FY21	FY22	FY23	FY24	FY25	FY26
<b>COUNTY GENERAL FUND</b>						
<b>EXPENDITURES</b>						
<b>FY21 Approved</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>

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## FUNDING PARAMETER ITEMS

CC APPROVED (\$000S)

Title	FY21	FY22	FY23	FY24	FY25	FY26
No inflation or compensation change is included in outyear projections.						
<b>Subtotal Expenditures</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>	<b>1,836</b>