



Inspector General

RECOMMENDED FY26 BUDGET

\$4,094,443

FULL TIME EQUIVALENTS

22.00

✦ 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 recommended FY26 Operating Budget for the Office of Inspector General is \$4,094,443, an increase of \$482,243 or 13.35 percent from the FY25 Approved Budget of \$3,612,200. Personnel Costs comprise 96.34 percent of the budget for 22 full-time position(s) and no part-time position(s), and a total of 22.00 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 3.66 percent of the FY26 budget.

COUNTY PRIORITY OUTCOMES

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

- ✦ **A Growing Economy**
- ✦ **Effective, Sustainable Government**

INITIATIVES

- ★ The Education Oversight Division (EOD) was established in FY24 and is charged with bringing transparency and accountability to MCPS' operations by conducting investigations, reviews, and inspections aimed at detecting and deterring fraud, waste, abuse, misconduct, and mismanagement of school resources. In FY24, EOD addressed over 180 complaints, and identified \$200,000+ in questionable expenditures inconsistent with MCPS policy.
- ★ In FY25, EOD hired two new staff and began the first proactive engagement related to procurement practices at MCPS.

INNOVATIONS AND PRODUCTIVITY IMPROVEMENTS

- ✦ **OIG formalized a process for tracking the status of corrective actions to ensure departments are held accountable and**

appropriately addressing the findings and recommendations in reports.

PROGRAM CONTACTS

Contact Becky Bolat of the Office of Inspector General at 240-777-8243 or Grace Pedersen of the Office of Management and Budget at 240-773-1088 for more information regarding this department's operating budget.

PROGRAM PERFORMANCE MEASURES

Performance measures for this department are included below (where applicable). The FY25 estimates reflect funding based on the FY25 Approved Budget. The FY26 and FY27 figures are performance targets based on the FY26 Recommended Budget and funding for comparable service levels in FY27.

Measure	Actual FY23	Actual FY24	Estimated FY25	Target FY26	Target FY27
Program Measures					
Percent of initial inquiries (with no reports or memo) completed within 20 business days ¹	100%	97%	97%	98%	98%
Percent of audit/inspection/investigation reports completed within 8 months	92%	87%	88%	90%	90%
Percent of complaints reviewed and action initiated within 5 business days	96%	92%	95%	95%	95%
Number of audits or reviews of Principal Departments completed in current cycle (24 total to be completed in FY25-29 cycle)	3	3	3	3	3
Number of evaluations, inspections, or reviews of County programs and operations completed annually (the goal is two per year)	3	3	3	3	3

¹ 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 FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	2,112,519	2,756,714	2,774,010	3,110,101	12.8 %
Employee Benefits	521,737	706,075	678,771	834,466	18.2 %
County General Fund Personnel Costs	2,634,256	3,462,789	3,452,781	3,944,567	13.9 %
Operating Expenses	163,246	149,411	149,373	149,876	0.3 %

BUDGET SUMMARY

	Actual FY24	Budget FY25	Estimate FY25	Recommended FY26	%Chg Bud/Rec
County General Fund Expenditures	2,797,502	3,612,200	3,602,154	4,094,443	13.4 %
PERSONNEL					
Full-Time	19	21	21	22	4.8 %
Part-Time	0	0	0	0	—
FTEs	19.00	21.00	21.00	22.00	4.8 %

FY26 RECOMMENDED CHANGES

	Expenditures	FTEs
COUNTY GENERAL FUND		
FY25 ORIGINAL APPROPRIATION	3,612,200	21.00
<u>Changes (with service impacts)</u>		
Enhance: Add One Investigator to the Education Oversight Division [Inspector General]	115,417	1.00
<u>Other Adjustments (with no service impacts)</u>		
Increase Cost: FY26 Compensation Adjustment	144,739	0.00
Increase Cost: Annualization of FY25 Personnel Costs	91,493	0.00
Increase Cost: Annualization of FY25 Lapsed Positions	72,500	0.00
Increase Cost: Annualization of FY25 Compensation Increases	58,389	0.00
Increase Cost: Retirement Adjustment	6,205	0.00
Increase Cost: Printing and Mail Adjustment	3,320	0.00
Decrease Cost: Elimination of One-Time Items Approved in FY25	(9,820)	0.00
FY26 RECOMMENDED	4,094,443	22.00

FUNDING PARAMETER ITEMS

CE RECOMMENDED (\$000S)

Title	FY26	FY27	FY28	FY29	FY30	FY31
COUNTY GENERAL FUND						
EXPENDITURES						
FY26 Recommended	4,094	4,094	4,094	4,094	4,094	4,094
No inflation or compensation change is included in outyear projections.						
Annualization of Positions Recommended in FY26	0	36	36	36	36	36
New positions in the FY26 budget are generally assumed to be filled at least three months after the fiscal year begins. Therefore, the above amounts reflect annualization of these positions in the outyears.						
Elimination of One-Time Items Recommended in FY26	0	(5)	(5)	(5)	(5)	(5)
Items recommended for one-time funding in FY26, including one-time costs associated with the new position, will be eliminated from the base in the outyears.						
Labor Contracts	0	26	26	26	26	26

FUNDING PARAMETER ITEMS

CE RECOMMENDED (\$000S)

Title	FY26	FY27	FY28	FY29	FY30	FY31
These figures represent the estimated annualized cost of general wage adjustments, service increments, and other negotiated items.						
Subtotal Expenditures	4,094	4,151	4,151	4,151	4,151	4,151

ANNUALIZATION OF FULL PERSONNEL COSTS

	FY26 Recommended		FY27 Annualized	
	Expenditures	FTEs	Expenditures	FTEs
Add One Investigator to the Education Oversight Division	108,452	1.00	144,603	1.00
Total	108,452	1.00	144,603	1.00