

MEMORANDUM

April 25, 2021

TO: Government Operations and Fiscal Policy Committee
FROM: Craig Howard, Deputy Director
SUBJECT: **Office of Inspector General FY23 Operating Budget**
PURPOSE: Make Committee recommendations for Council Consideration

Expected Participants:

- Megan Limarzi, Inspector General
- Julie Knight, Office of Management and Budget

Summary of FY23 Recommended Budget and Key Recommendations

Office of the Inspector General	FY22 Approved	FY23 CE Recommended	Change from FY22 Approved
Total Expenditures (General Fund)	\$2,152,817	\$2,512,400	16.7%
Personnel Costs	\$2,043,080 14.0 FTEs	\$2,388,639 17.0 FTEs	16.9% 3.0 FTEs
Operating Costs	\$109,737	\$123,761	12.8%

Council staff recommends:

- **Approval of the FY23 Office of the Inspector General (OIG) budget as recommended by the County Executive**
- **As required by the County Code, approve a three-year budget projection for the OIG of \$2,677,400 per year for FY24-26 while acknowledging that these budgets will likely increase due to the staffing needs of Bill 11-19.**

A. FY23 Recommended Budget Changes

The Executive's FY23 recommended operating budget for the Office of the Inspector General (OIG) totals \$2,512,400, an increase of \$359,583 or 16.7% from the FY22 approved budget (©1-

4). The Executive also recommends 17.0 FTEs for the OIG in FY23, an increase of 3.0 FTEs from FY22. The changes included in the Executive’s recommendation are summarized below:

- Increase of \$294,099 and 3.0 FTE to provide additional staffing for the OIG Audit Division. These positions are added in alignment with the additional requirements placed on the OIG by Bill 11-19 (discussed in more detail below). Two positions are budgeted to begin in October, and the other position is budgeted to begin in January.
- A net increase of \$65,484 primarily from the annualization of FY22 compensation increases and the proposed FY23 pay adjustments.

B. OIG Staffing

Bill 11-19, adopted by the Council in October 2019, expanded the Inspector General’s duties by: 1) requiring the OIG to conduct a systematic, risk-based rotating review of the internal accounting and contracting processes and controls used by each department and principal office in the Executive Branch; and 2) requiring the OIG to audit high-risk County contracts and agreements. The Bill also requires the Council to ensure that the operating budget for the OIG is sufficient to provide the services required by this law.

During the deliberations on Bill 11-19, the OIG developed a staffing scenario with a multi-year phase in of additional staffing needed to fully implement the requirement of the Bill by FY23. At that time, OIG estimated a need for 26.0 FTEs to fully implement Bill 11-19, an increase of 19.0 FTE compared to the office’s staffing complement of 7.0 FTE when the Bill was being deliberated.

Since then, 7.0 FTE have been added to the OIG for the FY22 personnel complement of 14.0 FTE. As part of the OIG’s FY22-25 Work Plan & Projected Budget (issued October 29, 2021 and attached at ©5-17), the OIG has updated the projected ultimate staffing complement to fully implement Bill 11-19. The updated OIG staffing plan projects a need for 23.0 FTE by FY25 – 3.0 FTE for administration, 5.0 FTE for investigations, and 15.0 FTE for audits.

The Executive’s FY23 recommended budget for the OIG aligns with the proposed staffing plan by adding 3.0 FTE.

Office of the Inspector General Staffing	FY22 Actual	FY23 CE Rec	FY24 Proposed	FY25 Proposed
Administration	3	3	3	3
Investigations	5	5	5	5
Audits	6	9	12	15
Total	14	17	20	23

C. FY22 Highlights and Challenges

In response to a question from Council staff about any FY22 highlights or challenges that the office would like the Council to know about, OIG provided the following information:

Highlights

- Following her reappointment in July of 2021, the Inspector General released the OIG's statutorily required four-year work plan and budget. The work plan aligns with the office's strategic goals: performing proactive work that is relevant and enhances the efficiency and effectiveness of county programs and services; meeting its mandate to audit all principal departments within county government; responding to hotline complaints; and performing outreach to deter and detect fraud, waste, and abuse.
- Fiscal year-to-date the Office has issued thirteen publications and memoranda to county leadership and management, including the Ethics Commission. The OIG has received 193 complaints through Q3 in FY22, made 42 referrals, and initiated 17 investigations.
- The Office developed and implemented a new fully automated complaint database. This enhanced functionality creates efficiencies in tracking, responding to, and reporting on complaints received through the OIG Hotline.
- The Office continues to apply a diversity, equity, and inclusion (DEI) lens to the planning phase of every announced engagement to help identify areas of impact and ensure inclusion of diverse perspectives.

Challenges

- Most County employees continue to telework which can slow response times and mean some information is not readily accessible. OIG staff has found many ways to overcome these obstacles, but certain facets of our work, such as walk throughs and process observations, are more reliable and offer better insight when done in person.
- We continue to find new ways to improve our own performance by supporting our employees, almost all of whom joined the office in the last two years or so. Extensive training and efforts are invested in each new employee upon onboarding. Additionally, the Office has experienced longer than average recruitment times for new positions. We believe this is due to the uncertainty of the job market, and the specialized experience required for our positions.

D. Staff Recommendation

Council staff recommends approval of the FY23 Office of the Inspector General (OIG) budget as recommended by the County Executive.

In addition, as required by the County Code, the Council must recommend a projected budget for the OIG for the next three fiscal years as part of the approved budget resolution. Since the Council cannot appropriate funds for future fiscal years, the recommended projected budget is not binding on either the Executive or the Council. In past years, the Council has recommended a three-year projection that maintains annualized funding levels for the OIG. Last year, the Council also added

language to reflect the expectation that future budgets would likely increase due to the requirement of Bill 11-19. Staff recommends similar language for FY23, with the specific dollar amounts subject to the final budget approved by the Council:

As required by County Code Section 2-151(f), the Council recommends projected budgets for the Office of Inspector General of \$2,677,400 in FY 2024, \$2,677,400 in FY 2025, \$2,677,400 in FY 2026. The projected budget recommendations reflect a minimum baseline for the Office of the Inspector General and the Council expects these budgets will increase to reflect the multi-year staffing plan to implement Bill 11-19 as part of the Inspector General's four-year work program. The Council's approved FY 2023 budget for the Office of the Inspector General, \$2,512,400, is an increase of \$321,945 over the previous FY 2023 projected budget of \$2,190,455 due to the addition of 3.0 FTEs.



Inspector General

RECOMMENDED FY23 BUDGET

\$2,512,400

FULL TIME EQUIVALENTS

17.00

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 FY23 Operating Budget for the Office of Inspector General is \$2,512,400, an increase of \$359,583 or 16.70 percent from the FY22 Approved Budget of \$2,152,817. Personnel Costs comprise 95.07 percent of the budget for 17 full-time position(s) and no part-time position(s), and a total of 17.00 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 4.93 percent of the FY23 budget.

COUNTY PRIORITY OUTCOMES

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

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

INITIATIVES

- Continue 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 high-risk 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.
- Advance Diversity Equity and Inclusion (DEI) through every facet of work. In FY21, OIG began applying a DEI lens to the planning phase of every announced engagement to identify areas of impact and ensure inclusion of diverse perspectives. OIG employed visual and verbal resources in our interviews, adopted an inclusive language guide and increased our language capacity to better engage with and serve residents.

INNOVATIONS AND PRODUCTIVITY IMPROVEMENTS

- Identify, acquire, and implement case management systems, automated 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 Julie Knight of the Office of Management and Budget at 240-777-2760 for more information regarding this department's operating budget.

PROGRAM PERFORMANCE MEASURES

Performance measures for this department are included below (where applicable). The FY22 estimates reflect funding based on the FY22 Approved Budget. The FY23 and FY24 figures are performance targets based on the FY23 Recommended Budget and funding for comparable service levels in FY24.

Measure	Actual FY20	Actual FY21	Estimated FY22	Target FY23	Target FY24
Program Measures					
Percent of initial inquiries (with no reports or memo) completed within 20 business days ¹	93%	100%	80%	80%	80%
Percent of audit/inspection/investigation reports completed within 8 months	100%	71%	60%	60%	60%
Percent of complaints reviewed and action initiated within 5 business days	96%	97%	95%	95%	95%
Number of audits or reviews of Principal Departments completed in current cycle (24 total to be completed in FY21-FY24 cycle)	N/A	0	3	5	5
Number of evaluations, inspections, or reviews of County programs and operations completed annually (the goal is two per year)	N/A	6	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 FY21	Budget FY22	Estimate FY22	Recommended FY23	%Chg Bud/Rec
COUNTY GENERAL FUND					
EXPENDITURES					
Salaries and Wages	1,218,784	1,651,899	1,476,913	1,902,262	15.2 %
Employee Benefits	282,232	391,181	366,115	486,377	24.3 %
County General Fund Personnel Costs	1,501,016	2,043,080	1,843,028	2,388,639	16.9 %
Operating Expenses	58,195	109,737	106,892	123,761	12.8 %
County General Fund Expenditures	1,559,211	2,152,817	1,949,920	2,512,400	16.7 %
PERSONNEL					
Full-Time	11	13	13	17	30.8 %
Part-Time	0	0	0	0	—
FTEs	12.00	14.00	14.00	17.00	21.4 %
GRANT FUND - MCG					
EXPENDITURES					
Salaries and Wages	584	0	0	0	—
Employee Benefits	0	0	0	0	—
Grant Fund - MCG Personnel Costs	584	0	0	0	—
Grant Fund - MCG Expenditures	584	0	0	0	—
PERSONNEL					
Full-Time	0	0	0	0	—
Part-Time	0	0	0	0	—
FTEs	0.00	0.00	0.00	0.00	—
REVENUES					
Federal Grants	584	0	0	0	%
Grant Fund - MCG Revenues	584	0	0	0	—
DEPARTMENT TOTALS					
Total Expenditures	1,559,795	2,152,817	1,949,920	2,512,400	16.7 %
Total Full-Time Positions	11	13	13	17	30.8 %
Total Part-Time Positions	0	0	0	0	—
Total FTEs	12.00	14.00	14.00	17.00	21.4 %
Total Revenues	584	0	0	0	—

FY23 RECOMMENDED CHANGES

	Expenditures	FTEs
COUNTY GENERAL FUND		
FY22 ORIGINAL APPROPRIATION	2,152,817	14.00

FY23 RECOMMENDED CHANGES

	Expenditures	FTEs
Changes (with service impacts)		
Enhance: Implementation of Bill 11-19- Staff for OIG Audit Division [Inspector General]	294,099	3.00
Other Adjustments (with no service impacts)		
Increase Cost: Annualization of FY22 Compensation Increases	41,703	0.00
Increase Cost: FY23 Compensation Adjustment	28,571	0.00
Increase Cost: Retirement Adjustment	3,113	0.00
Increase Cost: Printing and Mail Adjustment	1,522	0.00
Decrease Cost: Elimination of One-Time Items Approved in FY22	(4,493)	0.00
Decrease Cost: Annualization of FY22 Personnel Costs	(4,932)	0.00
FY23 RECOMMENDED	2,512,400	17.00

FUNDING PARAMETER ITEMS

CE RECOMMENDED (\$000S)

Title	FY23	FY24	FY25	FY26	FY27	FY28
COUNTY GENERAL FUND						
EXPENDITURES						
FY23 Recommended	2,512	2,512	2,512	2,512	2,512	2,512
No inflation or compensation change is included in outyear projections.						
Annualization of Positions Recommended in FY23	0	95	95	95	95	95
New positions in the FY23 budget are generally assumed to be filled at least two 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 FY23	0	(6)	(6)	(6)	(6)	(6)
Items recommended for one-time funding in FY23, including computers for new employees, will be eliminated from the base in the outyears.						
Labor Contracts	0	76	76	76	76	76
These figures represent the estimated annualized cost of general wage adjustments, service increments, and other negotiated items.						
Subtotal Expenditures	2,512	2,677	2,677	2,677	2,677	2,677

ANNUALIZATION OF FULL PERSONNEL COSTS

	FY23 Recommended		FY24 Annualized	
	Expenditures	FTEs	Expenditures	FTEs
Implementation of Bill 11-19- Staff for OIG Audit Division	277,104	3.00	371,964	3.00
Total	277,104	3.00	371,964	3.00



OFFICE OF THE INSPECTOR GENERAL
MONTGOMERY COUNTY, MARYLAND

Work Plan & Projected Budget
Fiscal Years 2022 – 2025

Issued October 29, 2021

MEGAN DAVEY LIMARZI, ESQ.
INSPECTOR GENERAL

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This report is submitted pursuant to Montgomery County Code Section 2-151(i) requiring that the Inspector General direct activities of the Office of the Inspector General subject to a work plan for the Inspector General’s 4-year term.

MESSAGE FROM THE INSPECTOR GENERAL

I am pleased to present the Office of the Inspector General's (OIG) Work Plan for FY 2022- 2025 covering areas of anticipated engagement as well as our projected budget and staffing plan. In the two years since my initial appointment as Montgomery County's Inspector General, the oversight responsibilities of the OIG have grown exponentially. With the addition of the Housing Opportunities Commission, Montgomery College, and Montgomery County Public Schools to our portfolio, the amount of public dollars we are tasked with overseeing has grown to over \$5B in operating funds alone. The number of employees who can come to us to report allegations of fraud, waste, or abuse has grown to over 36,000. Furthermore, the focus areas of the programs and agencies we audit and review vary widely from construction projects that enhance our community to recreation programs that boost the quality of life for our residents to initiatives that protect the environment. With so many areas in which to provide independent, objective analysis the possibilities are seemingly endless. Therefore, a focused plan which allows us to meet our strategic goals while providing relevant and informative oversight is paramount to our success.

This work plan is reflective of the mission and values of the OIG. It includes engagements that are already in process and those we expect to initiate in the upcoming years. It is a dynamic document that will allow us to be responsive to current events and issues as well as the hundreds of people who reach out to us annually through our fraud hotline. The intent of this plan is to focus our efforts in the areas where we can be of the most use while also meeting our mandate to audit all principal offices and departments and provide county residents and leaders with the information they need.



MISSION

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

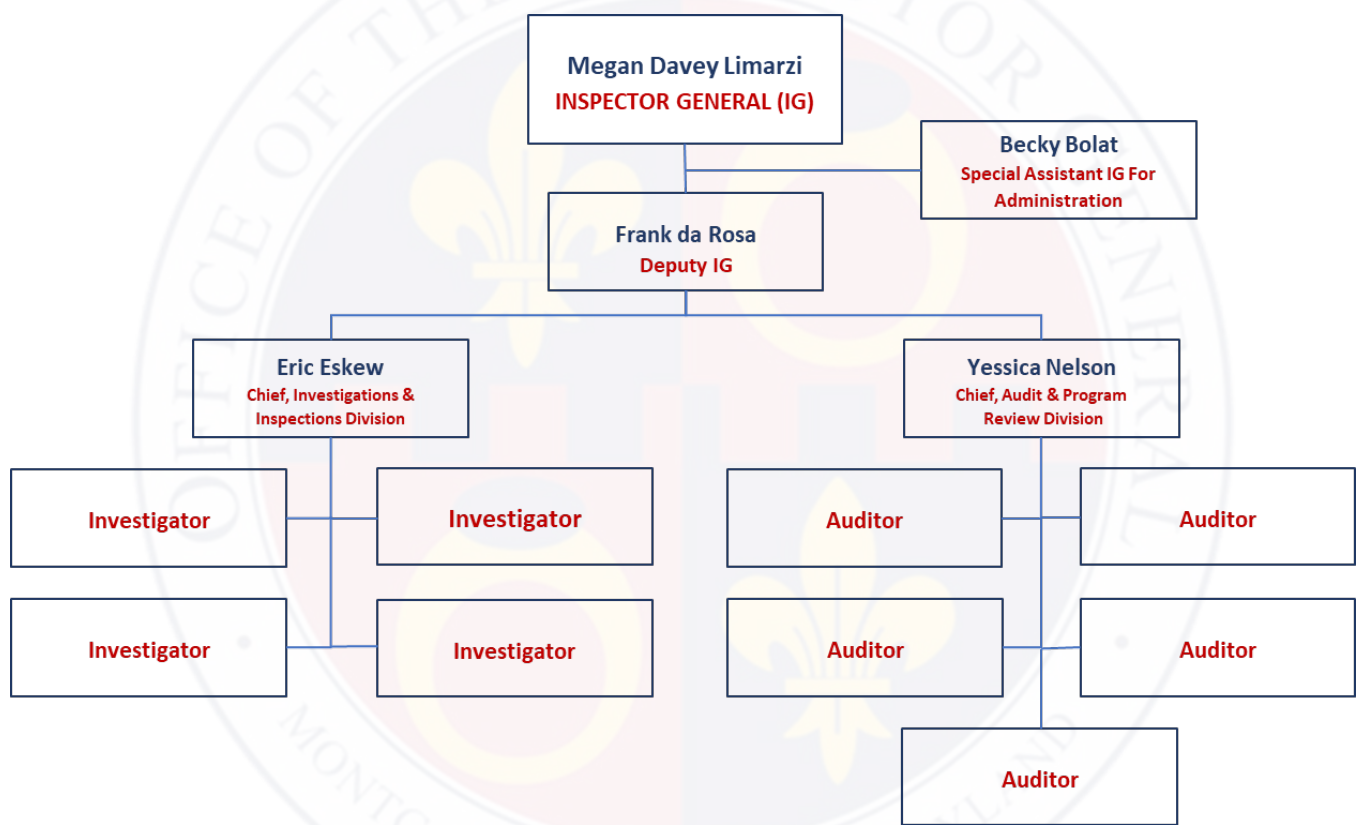
VALUES

Values



ORGANIZATION

OFFICE OF THE INSPECTOR GENERAL



EXECUTIVE ADMINISTRATION

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

AUDIT AND PROGRAM REVIEW

Performs audits and reviews in accordance with government auditing standards

INVESTIGATIONS AND INSPECTIONS

Conducts inspections and reviews of programs, responds to hotline inquiries, investigates allegations of fraud, waste and (9) use

STRATEGIC GOALS

The OIG's overarching goal is to add value to the County. We add value through the work 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.



Promote the efficiency and effectiveness of county funded programs and operations by providing timely and relevant oversight and analysis.



Deter and detect fraud, waste, and abuse in county government and county-funded agencies.



Engage in work that provides opportunities to enhance racial equity and social justice in Montgomery County.



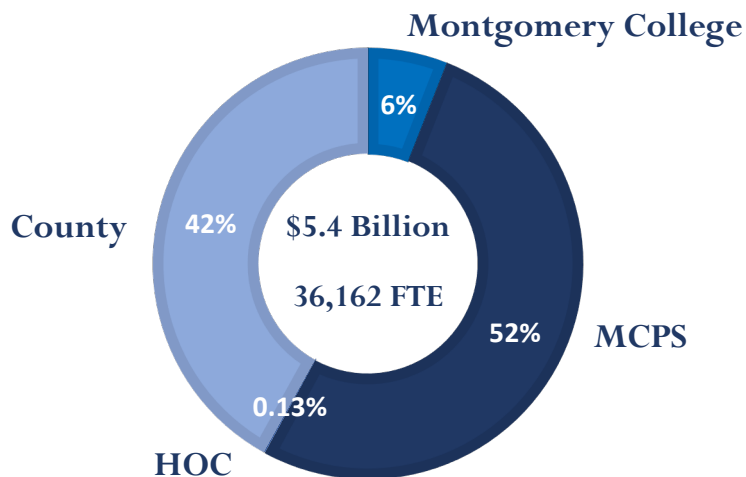
Support and cultivate a diverse, inclusive, and informed staff that are experts in their field.

OVERSIGHT RESPONSIBILITIES

The 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; and submits reports with recommendations to appropriate officials. The inspector general's authority extends across the Executive Branch of county government, the Montgomery County Public Schools and School Board, the Housing Opportunities Commission of Montgomery County, and Montgomery College; all of which have a combined operating budget of over \$5.4 billion and a capital improvements program budget of over \$13.9 billion.

Effective January 2020, Council Bill 11-19 mandated that the Office of the Inspector General conduct a systematic risk-based rotating group by group review of the internal accounting and contracting processes and controls used by each of the 24 departments and principal offices in the Executive Branch, and audits of high-risk county contracts and agreements.

OIG OVERSIGHT OF COUNTY OPERATING FUNDS IN FY22



WORK PLAN

JULY 2021 TO JUNE 2025

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 FY 2022 and FY 2023. Engagements are aligned with our strategic goals: performing proactive work that is relevant and enhances the efficiency and effectiveness of county programs and services; meeting our statutorily prescribed audit mandate; responding to hotline complaints; and performing outreach to deter and detect fraud, waste and abuse. The Plan includes work in 11 county departments and agencies and 5 operational areas. All projects incorporate diversity, equity and inclusion (DEI) considerations and offer an opportunity for staff to evolve and increase competency and skills. This Plan also broadly outlines our anticipated engagement areas for FY 2024 and FY 2025. An update will be issued in early FY 2024 and will contain additional specificity for the later years of the term.

AGENCIES AND DEPARTMENTS INCLUDED IN PROJECTED WORK PLAN

MC PUBLIC LIBRARIES
DEPARTMENT OF GENERAL SERVICES
OFFICE OF CONSUMER PROTECTION
OFFICE OF MANAGEMENT AND BUDGET
DEPARTMENT OF RECREATION
DEPARTMENT OF ENVIRONMENTAL PROTECTION
ALCOHOL AND BEVERAGE SERVICES
MC PUBLIC SCHOOLS
DEPARTMENT OF TRANSPORTATION
DEPARTMENT OF POLICE
DEPARTMENT OF PERMITTING SERVICES

WORK PLAN ITEMS FY 2022 & FY 2023

STRATEGIC AREA	IN PROCESS	ANTICIPATED
Oversight	<ul style="list-style-type: none"> • Montgomery County Public Libraries (Audit) • Department of General Services, Division of Fleet Management Services (Inspection) • Office of Consumer Protection (Review) 	<ul style="list-style-type: none"> • Mandated audits of principal departments including the Department of Environmental Protection, Office of Management & Budget, and Department of Police • Compliance review of Department of Recreation seasonal employee background check process
Promoting Fiscal Accountability	N/A	<ul style="list-style-type: none"> • Section G non-competitive contracting practices • Emergency procurement practices • Accountability at Montgomery County Public Schools
Effectuating Positive Change	N/A	<ul style="list-style-type: none"> • Follow-up review on implementation of corrective actions by the Department of Alcohol Beverage Services
Fighting Fraud, Waste, and Abuse	<ul style="list-style-type: none"> • Timely response to hotline complaints and allegations • Serve as a resource to residents • Provide investigatory assistance to the Ethics Commission 	<ul style="list-style-type: none"> • Engage in trainings and outreach opportunities

WORK PLAN ITEMS FY 2024 & FY 2025

STRATEGIC AREA	ANTICIPATED
Oversight	<ul style="list-style-type: none">• Continue to work towards meeting our mandate to conduct rotating group by group reviews of the internal accounting and contracting processes and controls used by each department and principal office in the Executive Branch, and audits of high-risk county contracts and agreements.• Continuity of Operations Planning• Department of Transportation program administration
Promoting Fiscal Accountability	<ul style="list-style-type: none">• Capital Improvement Contracts
Effectuating Positive Change	<ul style="list-style-type: none">• Implementation of equity legislation• Follow-up review to previous Department of Permitting Services report
Fighting Fraud, Waste, and Abuse	<ul style="list-style-type: none">• Timely response to hotline complaints and allegations• Serve as a resource to residents• Provide investigatory assistance to the Ethics Commission• Engage in trainings and outreach opportunities

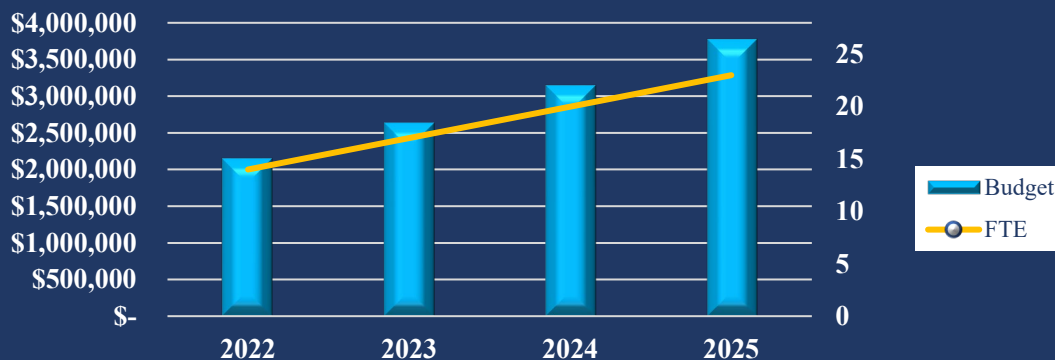
PROJECTED BUDGET

Pursuant to Montgomery County Code §2-151, within the first four 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. Our projected budget contemplates continued growth to support work required to meet our mandate, respond to residents, and provide oversight of spending and programs. We will continue to seek efficiencies and innovations to responsibly grow our office but will inevitably require additional funding to develop the resources necessary to meet our expanding obligations.

Through our projected budget, we present an approach that is designed to accommodate growth while remaining fiscally responsible. It incorporates anticipated expenditures in staffing, infrastructure, equipment, contracts, and professional development. The budget allows for phased in increases in audit staff to complete required departmental audits within a reasonable and responsible frequency. This projection also phases in expenses related to training and development for new staff to meet professional standards.

We project needed budget increases of approximately \$500,000 per year to adequately meet our obligations. Most of the increase is directly tied to new employee salaries. We anticipate however that the increases in funding will be offset by cost savings identified through our audits, investigations, and reviews.

PROJECTED BUDGET AND STAFFING INCREASES FY 2022 - 2025



PROJECTED STAFFING PLAN

The true strength of the OIG lies with its staff. Their efforts enable us to conduct audits, investigations, and reviews that add value to Montgomery County government and residents. In recognition of the value added by the OIG, in 2020 the County Council tasked us with standing up an audit division to provide increased oversight and accountability by conducting systematic reviews of all 24 county departments and audits of high-risk county contracts and agreements. Based on our experience thus far, we project a need for nine additional auditors to meet our obligations.

To develop our staffing plan and ascertain the number of auditors needed, we considered the breadth and complexity of auditing county funded departments, programs, and contracts. We also evaluated practices of other offices of inspectors general and policies established by our governing and industry standards. In doing so, we determined that the frequency of rotational audits should be every four to six years based on the department’s size, programs, and budget.

We propose to phase in our hiring by adding three auditors per fiscal year. This will lead to a complement of 15 auditors by the end of FY 2025 and position us to meet our mandate in subsequent years.

This staffing plan will continue to evolve as we grow in resources and capability. We will vigilantly assess our needs going forward and make adjustments in subsequent budget and staffing proposals.





OFFICE OF THE INSPECTOR GENERAL

REPORT FRAUD, WASTE AND ABUSE IN COUNTY PROGRAMS & OPERATIONS

The OIG reviews the effectiveness and efficiency of County government and independent agency programs and operations. The OIG also works to prevent and detect fraud, waste, and abuse in government activities.

FRAUD

Fraud is attempting to obtain something of value through willful misrepresentation:

- Inflating hours billed and billing for products that were never delivered
- Providing false information to qualify for grants, contracts and county resources



WASTE

Waste is squandering money or resources, even if not explicitly illegal:

- Buying overpriced equipment from a favored vendor
- Buying unnecessary or excessive goods or services
- Inefficient or duplicative use of resources



ABUSE

Abuse is misusing ones position or authority:

- Writing contract terms to favor a specific contractor
- Using County computers to access prohibited material
- Retaliating against those that report information to the OIG

REPORT ABUSE



REPORT

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