



**Committee:** GO  
**Committee Review:** Completed  
**Staff:** Craig Howard, Deputy Director  
**Purpose:** To make preliminary decisions – straw vote expected

AGENDA ITEM #52  
 May 10, 2023  
**Worksession**

**SUBJECT**

Office of Inspector General FY24 Operating Budget

**EXPECTED ATTENDEES**

- Megan Limarzi, Inspector General
- Grace Pedersen, Office of Management and Budget

**FY24 COUNTY EXECUTIVE RECOMMENDATION**

| Office of the Inspector General | FY23 Approved            | FY24 CE Recommended      | Change from FY23 Approved |
|---------------------------------|--------------------------|--------------------------|---------------------------|
| General Fund Expenditures       | \$2,512,400              | \$3,047,321              | 21.3%                     |
| Personnel Costs                 | \$2,388,639<br>17.0 FTEs | \$2,910,138<br>19.0 FTEs | 21.8%<br>2.0 FTEs         |
| Operating Costs                 | \$123,761                | \$137,138                | 10.8%                     |

**COMMITTEE RECOMMENDATIONS**

The Government Operations and Fiscal Policy Committee met on April 24 and unanimously made the following recommendations:

- Place the Executive’s recommended increase of \$214,017 and 2.0 FTEs to create an educational oversight division on the reconciliation list as a “high priority” item.
- Approve all other FY24 budget items for the Inspector General as recommended by the Executive.
- Approved a three-year budget projection for the Office of Inspector General for FY25-27 subject to the Council’s final budget decision.

**SUMMARY OF KEY ISSUES**

- **Educational Oversight Division.** The two new FTEs included in the Executive’s recommendation for FY24 are intended to provide a new Educational Oversight Division. The OIG’s explanation for adding these positions is available on page 3 of the Committee staff report. The two positions added for MCPS oversight have an FY24 cost of \$214,017, and OMB projects an additional \$89,000 in annualized costs for these positions beginning in FY25. Since these positions are an increase to the tax supported budget in FY24, they will need to be placed on the reconciliation list per the Council President’s budget approach guidelines. **The GO Committee unanimously recommends placing the positions on the reconciliation list as a “high priority”.**

- **OIG Projected Budget Language for Budget Resolution.** 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 with language to reflect the expectation that future budgets would likely increase due to the requirement of Bill 11-19. **The GO Committee supported including similar language for FY24.** The specific dollar amounts below are based on the Executive’s recommended budget, and would be updated if needed based on 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 \$3,186,321 in FY 2025, \$3,186,321 in FY 2026, \$3,186,321 in FY 2027. 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 2024 budget for the Office of the Inspector General, \$3,047,021, is an increase of \$369,621 over the previous FY 2024 projected budget of \$2,677,400 due to compensation adjustments and the addition of 2.0 FTEs*

**This report contains:**

Government Operation and Fiscal Policy Committee Staff Report  
Staff Report Attachments

Pages 1-4  
©1-7

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**MEMORANDUM**

April 19, 2023

TO: Government Operations and Fiscal Policy Committee  
FROM: Craig Howard, Deputy Director  
SUBJECT: **Office of Inspector General FY24 Operating Budget**  
PURPOSE: Make Committee recommendations for Council Consideration

**Expected Participants:**

- Megan Limarzi, Inspector General
- Grace Pedersen, Office of Management and Budget

**Summary of FY24 Recommended Budget and Key Recommendations**

| Office of the Inspector General  | FY23<br>Approved         | FY24<br>CE Recommended   | Change from<br>FY23 Approved |
|----------------------------------|--------------------------|--------------------------|------------------------------|
| <b>General Fund Expenditures</b> | <b>\$2,512,400</b>       | <b>\$3,047,321</b>       | <b>21.3%</b>                 |
| Personnel Costs                  | \$2,388,639<br>17.0 FTEs | \$2,910,138<br>19.0 FTEs | 21.8%<br>2.0 FTEs            |
| Operating Costs                  | \$123,761                | \$137,138                | 10.8%                        |

**Summary of Staff Recommendations**

- Approval of the FY24 Office of the Inspector General budget adjustments as recommended by the County Executive except for recommended addition of two new positions.
- Place the Executive’s recommendation of \$214,017 for 2.0 FTEs to support MCPS investigations on the reconciliation list (separated into two items of \$107,054 and 1.0 FTE each) in the “priority” category.
- As required by the County Code, approve a three-year budget projection for the OIG for FY25-27 based on the Council’s final budget decisions.

## A. FY24 Recommended Budget Changes

The Executive’s FY24 recommended operating budget for the Office of the Inspector General (OIG) totals \$3,047,321, an increase of \$534,921 or 21.3% from the FY23 approved budget (©1-4). The Executive recommends 19.0 FTEs for the OIG in FY24, an increase of 2.0 FTEs from FY23. The changes included in the Executive’s recommendation are summarized below:

- Increase of \$214,017 and 2.0 FTE to provide additional staffing to support MCPS investigations based on the State’s expansion of OIG’s authority over MCPS and the Board of Education in 2020. The two new positions are budgeted to begin in October (a 3-month lapse).
- A net increase of \$320,904 primarily from the annualization of FY23 compensation increases and lapsed positions, and the proposed FY24 pay adjustments (see ©3 for specific changes).

## 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, an increase of 19.0 FTE compared to the office’s staffing complement (7.0 FTEs) when the Bill was being deliberated. The OIG updated the ultimate staffing complement needed to 23.0 FTEs by FY25 as part of its [FY22-25 Work Plan & Projected Budget](#).

Overall, OIG added 10.0 FTE between FY20 and FY23 and the Executive recommends 2.0 additional FTEs in FY24. However, OIG notes that the two new positions are focused on MCPS oversight (described below) and were not part of the original estimate of 23.0 FTEs. The table below compares the Executive’s FY24 recommendation to the OIG desired staffing complement by area.

| OIG Staffing          | FY22 Actual | FY23 Actual | FY 24 CE Rec | FY24 IG Proposed | FY25 IG Proposed |
|-----------------------|-------------|-------------|--------------|------------------|------------------|
| Administration        | 3           | 3           | 3            | 3                | 3                |
| Investigations        | 5           | 5           | 5            | 5                | 5                |
| Audits                | 6           | 9           | 9            | 12               | 15               |
| <b>Original Total</b> | <b>14</b>   | <b>17</b>   | <b>17</b>    | <b>20</b>        | <b>23</b>        |
| MCPS oversight        | --          | --          | 2            | 2                | 2                |
| <b>Updated Total</b>  | <b>14</b>   | <b>17</b>   | <b>19</b>    | <b>22</b>        | <b>25</b>        |

**Educational Oversight Division.** The two new FTEs included in the Executive’s recommendation for FY24 are intended to provide a new Educational Oversight Division. The OIG provided the following explanation for adding these positions:

*The OIG requested 2.0 FTE to dedicate to MCPS oversight which was supported by the CE. In calendar year 2022 the OIG logged 162 hours on 14 MCPS related complaints, and 3,168 hours on 3 MCPS engagements, totaling 3,330 hours (more than 1 FTE {2080 hours}). MCPS systems, policies, procedures, processes are completely distinct and separate from County government. This requires our staff to devote significant time familiarizing themselves with these structures to provide the robust oversight deserving of the State’s largest school system, accounting for half of the Montgomery County operating budget.*

The two positions added for MCPS oversight have an FY24 cost of \$214,017, and OMB projects an additional \$89,000 in annualized costs for these positions beginning in FY25.

**Since these positions are an increase to the tax supported budget in FY24, they will need to be placed on the reconciliation list per the Council President’s budget approach guidelines.** Council staff recommends placing the positions on the reconciliation list as two separate positions (at a cost of \$107,053 each) and categorizing both items as “priority”.

**Audits Function.** As detailed in the table, the Executive’s budget does not provide an additional 3.0 FTEs for audit functions in FY24 as requested by the office. OIG provided the following explanation of its request for additional FTEs.

*County law requires the OIG to conduct a systemic risk-based group by group review of the County’s internal accounting and contracting processes and controls used by each of the 24 departments and principal offices in the executive branch. Each large or complex departmental audit takes approximately 10-12 months to complete with two auditors working full time. The best practice, and related published performance metric, is to complete an audit or review of each department every four years, or six audits annually, but our current capacity will only allow for two to three audits annually.*

*Projections for staffing from the FY2022-2025 Work Plan provided for a total of 15 FTE’s in the Audit Division by phasing in staffing through FY25 (12 Auditors and 3 MLS III Audit Chiefs) to reach the necessary staffing levels to meet our performance metric. As of Fy23, the Audit Division has 9 FTE. Under the CE’s recommended budget, we will fall behind on our staffing plan for FY24.*

*As part of the phased in staffing plan, the OIG requested 3.0 FTE Auditors for FY24. The CE did not recommend these positions. While creating more Auditor positions when the department is carrying vacancies seems impractical on the surface, our experience with the job market has shown that one recruitment can yield multiple candidates or none, and that only one in every two candidates will accept our offer. Having positions available to fill is critical to meeting our mandate and achieving our staffing plan.*

**Vacancies and lapse.** As of March 3, OIG had four vacant positions (one Manager and three Investigative Analysts) with an FY24 budgeted cost of \$586,487. All positions had been vacant for less than a year. As of April 14, OIG reports that they are down to three vacancies (the Manager position and one Investigative Analyst position were filled, but a separate Investigative Analyst position opened due to resignation). Other than the standard lapse associated with the new positions, OMB did not assume any historical lapse or one-time lapse in OIG FY24 budget recommendation.

**Given that OIG is still ramping up its staffing to meet long-term goal, Council staff does not recommend that the Committee consider reducing any vacant positions.**

### **C. OIG Projected Budget Language for Budget Resolution**

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 with language to reflect the expectation that future budgets would likely increase due to the requirement of Bill 11-19. Staff recommends similar language for FY24. The specific dollar amounts below are based on the Executive's recommended budget, and would be updated if needed based on 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 \$3,186,321 in FY 2025, \$3,186,321 in FY 2026, \$3,186,321 in FY 2027. 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 2024 budget for the Office of the Inspector General, \$3,047,021, is an increase of \$369,621 over the previous FY 2024 projected budget of \$2,677,400 due to compensation adjustments and the addition of 2.0 FTEs.*

### **D. Racial Equity and Social Justice Review**

After reviewing the Office of Inspector General's submission for the FY24 Operating Budget Equity Tool, the Office of Racial Equity and Social Justice (ORESJ) issued a rating of ★★★ (three stars) on a scale of zero to three stars, indicating that the-Department-level budget demonstrates a strong commitment to advancing racial equity and social justice in Montgomery County (©5-7).

ORESJ provided the following justification for its rating: "While department indicated commitments from each major area of the GARE framework, the only area that appears to apply an explicit racial equity lens is within organizing, where the department has included ORESJ's two core trainings into its list of offerings. It's unclear whether participation in both trainings will be required of all staff in FY23. Based on its own description of its work, it appears the department is well positioned to strengthen and support the county's RESJ goals, especially as the ALGA framework is completed and included in future engagements with departments."



# Inspector General

## RECOMMENDED FY24 BUDGET

\$3,047,321

## FULL TIME EQUIVALENTS

19.00

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 FY24 Operating Budget for the Office of Inspector General is \$3,047,321, an increase of \$534,921 or 21.29 percent from the FY23 Approved Budget of \$2,512,400. Personnel Costs comprise 95.55 percent of the budget for 19 full-time positions and no part-time positions, and a total of 19.00 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 4.50 percent of the FY24 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

- Continue to expand investigation capacity to allow the OIG to manage the requests for review of Montgomery County Public Schools in accordance with State legislation (Chapter 329 of 2020). Per Bill 11-19, the OIG will also leverage the new auditor positions added in FY23 to implement 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.

## INNOVATIONS AND PRODUCTIVITY IMPROVEMENTS

- Continued development of a mechanism to track savings and improvements identified through OIG audits, investigations, and referrals. Instituted a follow-up system for management to report on actual savings and improvements.
- Implemented 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.
- Created a user-friendly online complaint submission form in English and Spanish to increase accessibility to the OIG for County employees and residents.
- Implemented a case management system, automated complaint processing, audit program management, and investigatory engagements.
- Implemented an internship program for both college students and people with disabilities to increase the impact of the OIG in the workplace. In partnership with the University of Maryland Shady Grove, the OIG hosted a student intern for 10 weeks in the summer of 2022. In the fall of 2022, the OIG began hosting an adult with disabilities as part of the County's Project Search program for another 10 weeks. Both interns contributed to the work of the office to a significant degree.

## 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 FY23 estimates reflect funding based on the FY23 Approved Budget. The FY24 and FY25 figures are performance targets based on the FY24 Recommended Budget and funding for comparable service levels in FY25.

| Measure  | Actual<br>FY21 | Actual<br>FY22 | Estimated<br>FY23 | Target<br>FY24 | Target<br>FY25 |
|--|----------------|----------------|-------------------|----------------|----------------|
| <b>Program Measures</b>  |                |                |                   |                |                |
| Percent of initial inquiries (with no reports or memo) completed within 20 business days <sup>1</sup>                          | 100%           | 100%           | 95%               | 95%            | 95%            |
| Percent of audit/inspection/investigation reports completed within 8 months  | 71%            | 77%            | 75%               | 80%            | 80%            |
| Percent of complaints reviewed and action initiated within 5 business days   | 97%            | 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)  | 0              | 2              | 3                 | 4              | 5              |
| Number of evaluations, inspections, or reviews of County programs and operations completed annually (the goal is two per year) | 6              | 2              | 2                 | 2              | 2              |

<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<br>FY22   | Budget<br>FY23   | Estimate<br>FY23 | Recommended<br>FY24 | %Chg<br>Bud/Rec |
|--|------------------|------------------|------------------|---------------------|-----------------|
| <b>COUNTY GENERAL FUND</b>                 |                  |                  |                  |                     |                 |
| <b>EXPENDITURES</b>                        |                  |                  |                  |                     |                 |
| Salaries and Wages                         | 1,442,527        | 1,902,262        | 1,863,098        | 2,304,860           | 21.2 %          |
| Employee Benefits                          | 363,637          | 486,377          | 452,081          | 605,323             | 24.5 %          |
| <b>County General Fund Personnel Costs</b> | <b>1,806,164</b> | <b>2,388,639</b> | <b>2,315,179</b> | <b>2,910,183</b>    | <b>21.8 %</b>   |
| Operating Expenses                         | 76,144           | 123,761          | 121,749          | 137,138             | 10.8 %          |
| <b>County General Fund Expenditures</b>    | <b>1,882,308</b> | <b>2,512,400</b> | <b>2,436,928</b> | <b>3,047,321</b>    | <b>21.3 %</b>   |
| <b>PERSONNEL</b>                           |                  |                  |                  |                     |                 |
| Full-Time                                  | 13               | 17               | 17               | 19                  | 11.8 %          |
| Part-Time                                  | 0                | 0                | 0                | 0                   | —               |
| FTEs                                       | 14.00            | 17.00            | 17.00            | 19.00               | 11.8 %          |

## FY24 RECOMMENDED CHANGES

|   | Expenditures     | FTEs         |
|---|------------------|--------------|
| <b>COUNTY GENERAL FUND</b>  |                  |              |
| <b>FY23 ORIGINAL APPROPRIATION</b>  | <b>2,512,400</b> | <b>17.00</b> |
| <b><u>Changes (with service impacts)</u></b>  |                  |              |
| Enhance: Add staff to support MCPS Investigations, per Bill 11-19 [Inspector General] | 214,017          | 2.00         |
| <b><u>Other Adjustments (with no service impacts)</u></b>                             |                  |              |
| Increase Cost: Annualization of FY23 Lapsed Positions                                 | 94,860           | 0.00         |
| Increase Cost: FY24 Compensation Adjustment   | 93,500           | 0.00         |
| Increase Cost: Annualization of FY23 Compensation Increases                           | 91,099           | 0.00         |
| Increase Cost: Annualization of FY23 Personnel Costs                                  | 46,630           | 0.00         |
| Increase Cost: Printing and Mail  | 2,975            | 0.00         |
| Decrease Cost: Retirement Adjustment  | (2,400)          | 0.00         |
| Decrease Cost: Elimination of One-Time Items Approved in FY23                         | (5,760)          | 0.00         |
| <b>FY24 RECOMMENDED</b>   | <b>3,047,321</b> | <b>19.00</b> |

## FUNDING PARAMETER ITEMS

CE RECOMMENDED (\$000S)

| Title                      | FY24         | FY25         | FY26         | FY27         | FY28         | FY29         |
|----------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>COUNTY GENERAL FUND</b> |              |              |              |              |              |              |
| <b>EXPENDITURES</b>        |              |              |              |              |              |              |
| <b>FY24 Recommended</b>    | <b>3,047</b> | <b>3,047</b> | <b>3,047</b> | <b>3,047</b> | <b>3,047</b> | <b>3,047</b> |

## FUNDING PARAMETER ITEMS

CE RECOMMENDED (\$000S)

| Title  | FY24         | FY25         | FY26         | FY27         | FY28         | FY29         |
|--|--------------|--------------|--------------|--------------|--------------|--------------|
| No inflation or compensation change is included in outyear projections.  |              |              |              |              |              |              |
| <b>Annualization of Positions Recommended in FY24</b>  | 0            | 89           | 89           | 89           | 89           | 89           |
| New positions in the FY24 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. |              |              |              |              |              |              |
| <b>Elimination of One-Time Items Recommended in FY24</b>   | 0            | (9)          | (9)          | (9)          | (9)          | (9)          |
| Items recommended for one-time funding in FY24, including new position's computer and furniture costs, will be eliminated from the base in the outyears.   |              |              |              |              |              |              |
| <b>Labor Contracts</b>   | 0            | 60           | 60           | 60           | 60           | 60           |
| These figures represent the estimated annualized cost of general wage adjustments, service increments, and other negotiated items.   |              |              |              |              |              |              |
| <b>Subtotal Expenditures</b>   | <b>3,047</b> | <b>3,186</b> | <b>3,186</b> | <b>3,186</b> | <b>3,186</b> | <b>3,186</b> |

## ANNUALIZATION OF FULL PERSONNEL COSTS

|  | FY24 Recommended |             | FY25 Annualized |             |
|--|------------------|-------------|-----------------|-------------|
|  | Expenditures     | FTEs        | Expenditures    | FTEs        |
| Add staff to support MCPS Investigations, per Bill 11-19 | 197,855          | 2.00        | 286,864         | 2.00        |
| <b>Total</b>   | <b>197,855</b>   | <b>2.00</b> | <b>286,864</b>  | <b>2.00</b> |

text box that follows, please describe how your budget targets resources towards these activities.

We will be updating all brochures and outreach materials with revision and changes in the laws we enforce. We will translate all the material in the key languages based on county policy.

3. What persistent gaps or limitations could inhibit your department's ability to advance racial equity and social justice?

Staffing is our primary barrier to increase our direct communication and relationship building for our community. At one point the Office had 8 people assigned to education and outreach; we now have 1.5 FTE's assigned the task as our County continues to grow in population and diversity.

ORESJ Rating

3-Department-level budget demonstrates a strong commitment to advancing racial equity and social justice in Montgomery County

ORESJ Justification

The department indicated commitments across each major area of the GARE framework and is well positioned to making meaningful impacts on redressing discrimination in the County. The office provides a complementary set of functions to ORESJ and with additional resources could help accelerate the county's RESJ efforts, particularly with respect to community engagement.

## Inspector General

### Department Level OBET Questions

1. How will your overall budget support the department's commitment to advancing racial equity and social justice? To aid you in the formulation of your response, we've offered a list of activities, using the GARE framework, that demonstrate department-level commitments to racial equity and social justice. More information about the GARE framework is below and here.

**Normalize** - Establish racial equity as a key value by developing a shared understanding of key concepts across the department and create a sense of urgency to make changes

- ★ Develop a racial equity vision statement (and/or racial equity and social justice mission, values, or guiding principles).
- ★ We're doing something else and will use the text box to describe.

The OIG seeks to advance diversity, equity, and inclusion through every facet of its work, from our internal



communications and processes to our published work products and recruitments. We anticipate establishing a diversity, equity, inclusion and accessibility committee to spearhead the development of the OIG's formal Racial Equity Social Justice Action plan. Additionally, we apply a DEI lens to specific phases of the planning phase of our audits, reviews, and inspections. Where appropriate and possible, DEI observations relevant to racial equity and social justice in the County are included in final reports.

**Organize** - Build staff and organizational capacity, skills, and competencies through training while also building infrastructure to support the work, like internal organizational change teams and external partnerships with other institutions and community.

- ★ Implement a plan or policy requiring all staff and leadership to complete "Advancing Racial Equity: the Role of Government" and "the Racial Equity Institute's Groundwater Approach: building practical understanding of structural racism" trainings.

OIG policy requires all staff to complete 80 hours of continuing professional education (CPE) credits biennially. The OIG budget allocates approximately \$700 per staff member to attain CPE's, as well as provides each person with a \$150 annual membership to Becker, an online CPE Subscription that offers 700+ on demand and webcast courses, including multiple courses covering DEI topics specially related to the audit industry. As part of this mandated training, and written into OIG policy, at least one course annually must have a diversity, equity, and inclusion (DEI) focus to build the skill and competency of the staff. In FY23 the OIG will begin including the "Advancing Racial Equity: the Role of Government" and "the Racial Equity Institute's Groundwater Approach: building practical understanding of structural racism" trainings as part of a mandated training list that is part of policy. Since 2021, two DEI focused trainings offered by the Association of Local Government Auditors (ALGA) have been included in the OIG mandated training list: "Implicit Bias- Understanding and Addressing Its Impact"; and "DEI- Bringing the World Together One Audit Shop at a Time".

**Operationalize** - Put theory into action by implementing new tools for decision-making, measurement, and accountability like a Racial Equity Tool and developing a Racial Equity Action Plan.

- ★ Conduct an organizational assessment to identify areas of strength and opportunity for advancing racial equity in policies, programs, and practices.
- ★ Using or creating department-specific racial equity tools or maps to support analysis (of policy, program, practice, procedure) or resource decisions.

In 2021 we began proactively applying a DEI lens to each phase of every announced engagement to help identify areas of impact and ensure inclusion of diverse perspectives. When appropriate, our engagements assess and present opportunities and recommendations to assist the subjects of our audits and reviews in identifying areas where they can advance equity and inclusion in their individual programs. ALGA is in the process of creating a guide that will highlight approaches to applying a DEI lens to each phase of the audit process, suggested criteria, recommended resources and audit case studies. OIG will monitor the development of the framework and determine how best to apply it to our own work.

2. How does your department's budget allocate funds towards ensuring that public documents (including websites and related apps), policies, plans, meetings, and hearings are readily accessible to the public? Please use the checkboxes below to indicate which activities your department budget will enable. Then, in the text box that follows, please describe how your budget targets resources towards these activities.



- ★ Translating documents and marketing material to relevant languages based on the project impact area. Completed in partnership or at the advisement of the Office of Community Partnerships.
- ★ Ensuring interpretation services (ASL and closed-captioning) are available to the public in all relevant places and programs (such as service desks, service phone lines, open houses, public meetings, etc.).
- ★ Ensuring accessibility for people with disabilities using Section 508 of the Rehabilitation Act; Web Content Accessibility Guidelines; and compliance with the Americans with Disabilities Act as a minimum standard.

OIG has allocated budget for development and printing of our public engagement materials in Spanish. Additionally, OIG's complaint hotline is offered in a Spanish version, and we have staff language fluency in Spanish, Bengali, Hindi, Urdu and Arabic to ensure complainants, witnesses, and department staff are able to speak in their native language if possible. Our county web designer ensures that our content and designs comply with ADA standards, and staff engage in frequent training to ensure accessibility requirements and standards are met in the creation of all documents to be used for web publication. The OIG follows the county procedure for requesting sign language interpretation and other services for people who are deaf or hard of hearing, telephone interpretation services, and on-site interpretation services through the county contracted vendors.

3. What persistent gaps or limitations could inhibit your department's ability to advance racial equity and social justice?

Over the last two years the OIG has grown from 5 FTE's to 17 FTE's. In that growth, we have strengthened the representation of diversity and language capabilities in our workforce. Purposefully hiring a diverse workforce, representative of our community, has expanded the department's ability to evaluate the programs we investigate and audit using an equity lens. The nature of our work, in responding to complaints, and reviewing and auditing departments and programs, can be limiting in the application of DEI. A lack of organized and readily accessible data to help us assess the effectiveness and efficiency of county programs inhibits the impact our work could have in these important areas.

ORESJ Rating

3-Department-level budget demonstrates a strong commitment to advancing racial equity and social justice in Montgomery County

ORESJ Justification

While department indicated commitments from each major area of the GARE framework, the only area that appears to apply an explicit racial equity lens is within organizing, where the department has included ORESJ's two core trainings into its list of offerings. It's unclear whether participation in both trainings will be required of all staff in FY23. Based on its own description of its work, it appears the department is well positioned to strengthen and support the county's RESJ goals, especially as the ALGA framework is completed and included in future engagements with departments

