Outlook

Give Inspector General access to public records

From Jones, Marcia <Marcia.Jones@gdit.com>
Date Fri 10/16/2026 12:33 PM
To CouncilMail <CouncilMail@howardcountymd.gov>

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The Howard County Office of the Inspector General should have access to public records.

Thank for reading my email.

Respectfully,
Marcia Jones
8302 Wades Way
Jessup, MD 20794

Outlook

Testimony CB 69-2026

From DENNIS RASCHKA <draschka@verizon.net>
Date Sat 10/17/2026 4:38 PM
To CouncilMail <CouncilMail@howardcountymd.gov>
Cc Rinehart, Nick <nrinehart@howardcountymd.gov>

1 attachment (17 KB)
IG Custodian Testimony.docx;

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I am unable to attend the meeting. Please enter the attached testimony into the record.
Thank you.
Dennis Raschka
7108 Winter Rose Path
Columbia, MD 21045
draschka@verizon.net
443-422-4736

Subject: Testimony for the County Council's Legislative hearing on CB 69-2026.

Dear Howard County Council,

My name is Dennis Raschka and I am a member of the Howard County Inspector General (IG) Advisory Board but am writing in a personal capacity regarding the subject legislation. I am submitting this written testimony in favor of CB 69-2026.

The proposed bill would designate the Howard County Inspector General as a Records Custodian. This is urgently needed to forestall record denials to the Inspector General in the conduct of her duties to investigate fraud, waste and abuse. Speaking from 40 years' experience in the Inspector General Community, it is absolutely essential for an IG to have direct access to records.

Without this direct access investigations can be delayed, stonewalled, or misled by those in charge of the records being sought. Without direct access, custodian organizations can withhold data or filter what is being requested without the IG knowing. A chief principal of any investigation is that you must have assurance you are obtaining all relevant information. Relevancy is a decision to be made by the investigator, not the records custodian. Incomplete information can also result in incorrect deductions that may erroneously exonerate the guilty, or possibly implicate the innocent. Custodial organizations may be the subjects of investigations and have a conflict of interest in providing full disclosure. I believe one of the events that led to the Council's creation of this Inspector General position was when a county funded organization refused to provide critically needed access to records requested by the then County Auditor. It is apparent to me this is a real-life issue, and not just a potential threat to the IG's independence.

While I have heard concerns that this bill gives the IG too broad an authority and raises concern about hypothetical witch hunts, the truth of the matter is that the IG cannot just start an investigation without any basis, and is bound by professional standards from any disclosures that are not allowed by law.

I understand it is only a legal interpretation of the Maryland Public Information Act that is causing questions on direct access. This proposed legislation is a good faith showing that the county does want its IG to have full and direct access. The records access case in Baltimore City is instructive. The city attorney argued the Baltimore City IG is not a records custodian and that the judge's order to give access to the records is essentially providing them to a non-custodial party. This means the city believes the IG has no more rights to information than the average citizen filing an information request. The Maryland Public information Act allows the custodian to withhold information it deems sensitive and confidential and redact it in its response to the citizen request. The judge in the case has issued a written order in favor of the IG and clearly stressed her support

for IG independence. (The city plans to appeal.) Howard County in CB26-2026 would clearly state that the Howard County IG is a co-custodian. Without direct access, who else would be able to independently examine the records for fraud, waste, and abuse? A custodial organization could hide any fraudulent or embarrassing activity behind the Privacy Act.

I appreciate what the Council has done in creating an IG in Howard County, and urge you to enact CB 69-2026 and provide the IG the direct access and independence required to do her job.

Thank you for your time and consideration.

Sincerely,

Dennis H. Raschka

7108 Winter Rose Path
Columbia, MD 21045
draschka@verizon.net
443-422-4736

Outlook

CB 69-2026

From barbkrup <barbkrup@verizon.net>
Date Mon 10/19/2026 10:50 PM
To CouncilMail <CouncilMail@howardcountymd.gov>

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Dear Councilmembers,

I am writing in support of council bill 69-2026. As a former employee of the National Security Agency, I was exposed to reports from the inspector general for NSA. As you can imagine, many of the documents reviewed by that IG were confidential at a minimum. That did not stop the important work by the IG with unfettered access to all documents to root out fraud, waste, and abuse. The same should be true in Howard County government, but sadly, our IG has been denied access to be able to do her job as an independent investigator.
To address council member Jones' concern about legal sufficiency of the bill, he picks out one piece of an opinion by attorneys that basically states that anybody can sue anybody in the United States. As former County Executive Kittleman pointed out, that doesn't mean that this bill is not legally sufficient. The fact that the Howard County IG is not given access because of the MPIA is ludicrous. Not only does she have statute and other regulations governing what an IG can disclose, but she has professional standards as well.
I understand that this council will not be around much longer. But Howard County citizens deserve an open and transparent government that provides appropriate access to an Inspector General to be able to do her job.
Please vote in favor of CB 69-2026 that wouldn't have been necessary if the administration provided the access that was originally in statute.

Respectfully,
Barb Krupiarz
Ellicott City

Outlook

Open Payrolls CB 69-2026

From Christopher J. Alleva <jens151@yahoo.com>
Date Mon 10/19/2026 10:27 PM
To CouncilMail <CouncilMail@howardcountymd.gov>

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As you may know, all Counties in Maryland publish the salaries of their employees.
Howard County, Maryland Employee Salaries 2023-2015
Best Regards, Chris Alleva

Outlook

The Inspector General should have access

From Chris Layson <chris611.layson@gmail.com>
Date Mon 10/19/2026 3:02 PM
To CouncilMail <CouncilMail@howardcountymd.gov>

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To Whom It May Concern:
I'm unable to attend tonight's public hearing, but I would like to share my thoughts on the matter. Howard county needs complete transparency. There are too many I'll scratch your back, you scratch mine deals going on. The big corporations run the show and the regular person doesn't seem to matter in the eye's of the existing government. There's too much fraud, waste, abuse, mismanagement and corruption. Please give the Inspector General full access to everything she needs to do her job and stop tying her hands. Howard county should be supporting the working class people. There's so much red tape and hoops that the scales seem to be tipped in favor of the corporations that have the big bucks.

This was blatantly apparent in May of 2024 when the Hearing Examiner Joyce Nichols ruled in the residents favor against the Savage Stone Quarry and then it was overturned in September of 2024. Then in September 2026 DPZ said our complaints were unfounded and now on December 1st the appeal is going back to Joyce Nichols when her verdict was overturned the last time. It's like being on a hamster wheel and Howard County just wants to exhaust us into giving up. It's terrible and this needs to change!

I live in the Pleasant Chase Community and we are so tired of being dismissed and overlooked. The quarry, Savage Stone and the money and resources that it brings in for Howard County means more to the county than us. It doesn't seem to matter that we have to deal with our homes shaking like there are earthquakes multiple times per week. I'm a Mom and have been married to my husband for 20 years and we have a 13 year old son and an 11 year old daughter. My kids have been home sick laying on the couch or in bed and the house shook so hard that it woke them up and scared them. The same thing has happened to my husband and myself. Even if you're walking around, sitting or standing in our home, it's startling. You can even feel it walking around the neighborhood. We're afraid our house will fall into a sinkhole or a gas line will burst. We have to constantly fix and replace the same things in our homes due to movement. All the guidelines that were put in place for the quarry to adhere to 20 years ago were all based on the duration of each individual blast. No one took into account the cumulative damage from years of shaking our homes and the toll it takes on our mental health. We are concerned about the air quality, the water and Guilford Park High school where you can actually see the quarry from and the kids can feel the blasting. The Gabro dust that

blows over to the school and the rest of the community is very concerning. Is there anyone in Howard County not in debt to or supporting the Gould family and/or Savage Stone, LLC, Laurel Sand & Gravel, Laurel Asphalt, Aggregate Management, Inc or the Konterra project. We honestly don't even believe that WSSC and MDE in Howard County would ever go against this family or any of their corporations. Their pockets are too deep and their reach is too far. The fact that we love our community and home is the only reason why we haven't moved. It's not a fair fight and Howard County should be looking out for and supporting the people better.

https://stopsavagestone.carrd.co/

Thank You,

Chris Layson
(443)527-7547

Outlook

Yes on CB29-2026

From Cindy LaFollette <cindy72577@gmail.com>
Date Mon 10/19/2026 9:59 AM
To CouncilMail <CouncilMail@howardcountymd.gov>; Ball, Calvin <cball@howardcountymd.gov>

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Good morning, Council,

I plan to give this same testimony at tonight's hearing It is my hope that you all will not only deeply consider this important bill, but that you will vote YES on it.

What I state in my testimony is well-known to those of you on the dais, but in the interest of public record:

- CR17-2024, Office of the OIG, passed unanimously in council, and Howard County voters passed this resolution with an 85% supermajority.
- Council then unanimously supported CB 61-2024 to establish this office.
- Jan 2026: Ms. Madigan was brought on board to serve as the OIG and has been fighting for records access.
- May 2026: A hot debate with CB33-2026 Amendment 9, brought forth by Ms. Walsh, which would not renew IT contracts until the OIG had access to records, and that would also designate her as custodian of records.
    - During that conversation on the dais, council took a long recess while the office of the county executive responded in real time. In exchange for the CE's agreement, council watered down Amendment 9 from custodianship to direct read-access to only some of the needed systems.

That was a mistake because OIG still does not have access to the records it needs. CB69-2026 seeks to correct that mistake while remembering:

- The OIG is not a member of the public or an external hostile party.
- The OIG is an internal oversight mechanism that constituents of this county supported with that 85% supermajority vote.

Restricting records reeks of the executive privilege, redaction, and bottlenecking that we witnessed in Baltimore County before Ms. Madigan came to us. In the case of OIG and Baltimore City, the courts have ruled against the city at every turn. While I have publicly praised

Mayor Scott for the good work that he has done in Baltimore, both he and no other member of government are above the law.

These examples are also emulative of the dilatory behaviors we see coming out of the Trump administration, and these practices are unacceptable here in Howard County.

We must hold every member of government, and those in the private space who work with them, accountable to how they use taxpayer dollars, regardless of race, gender, sexual identity, religion, background, corporate influence, political party ...

So the questions I ask are: When it comes to fraud, waste, and abuse, how much will this unnecessary fight between Howard County and the OIG cost taxpayers over time? Or will council stand up and set the example for good governance for the rest of the state and at the national level

You, as council, do not owe allegiance to an executive branch, but to the people who elected you and whom you have sworn to serve.You, as council, have the legal sufficiency to write this custodianship into law that will provide transparency to the people who overwhelmingly voted for it.

Ms. Walsh, Ms. Jung, and Mr. Yungmann, thank you for support of this bill. Ms. Rigby and Mr. Jones, I would encourage both of you to act accordingly, as I know both of you understand that accountability, transparency, and service to the people is your priority, and vote YES on CB69-2026.

Yours in Advocacy,

Cindy LaFollette

D1 Resident

Outlook

CB69-2026 Testimony Ryan O'Connor

From Ryan OConnor <ryanpoc@yahoo.com>
Date Mon 10/19/2026 11:30 PM
To Harrod, Michelle <mrharrod@howardcountymd.gov>

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Hi Michelle,

Good evening, will you please include my testimony below which I presented this evening?

Thanks,
Ryan

Good evening, Chair and members of the Council.

My name is Ryan O'Connor. I'm a West Friendship resident. I bring more than 25 years of experience in finance, budgeting, and the energy industry, including public service at the U.S. Department of Energy. I know responsible government requires careful stewardship of public funds and meaningful oversight.

I support CB69-2026 because the Inspector General needs the tools and access necessary to do her job.
We established an independent Office of Inspector General to investigate fraud, waste, and abuse and strengthen accountability in county government. An oversight office that cannot access the records it needs cannot fulfill its mission. If the Inspector General cannot review the documents necessary to investigate, we must ask why we created the office in the first place.

CB69-2026 would designate the Inspector General as a custodian of county government public records, adding that responsibility to the office's duties and helping make independent oversight effective in practice.

Voters made their position clear in 2024: **85.6% of those voting on Question A—145,061 people—approved the charter amendment establishing an independent Office of Inspector General.** This bill helps deliver the accountability they voted for.

Of course, oversight must go hand in hand with responsible handling of sensitive information and respect for applicable confidentiality protections. But those safeguards should not become barriers to legitimate investigations.

There is no good reason to delay this legislation further. The Council should move CB69-2026 forward and give the Inspector General the tools to do the job she was hired to do.

As someone with decades of experience managing budgets and public resources, I believe accountability is essential to good government. I urge you to support CB69-2026.

Thank you.

Outlook

Fwd: HCCA Testimony CB66, 68 and 69-2026

From STUART KOHN <stukohn@verizon.net>
Date Mon 10/19/2026 11:59 AM
To CouncilMail <CouncilMail@howardcountymd.gov>

3 attachments (125 KB)

HCCA Testimony - CB69-2026 - IG (1) (1).docx; HCCA Testimony - CB68-2026 (1).docx; HCCA Testimony - CB66-2026 ZB Rules of Procedure (1).docx;

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Dear Council Members,

Unfortunately I will not be in attendance this evening as I am experiencing Vertigo.

I hope to testify virtually by calling in via my land line. I have notified Isaiah who as ALWAYS is SO HELPFUL.

Attached is our HCCA Testimony for CB66, 68 and 69. I also plan on presenting some suggestions and questions regarding the Zoning Board/Hearing Examiner Rules of Procedure at your 6 pm session.

Please beware I am on medication for the Vertigo which tends to make me sleepy. I hope not to fall asleep during my testimony. 😊

Thanks for your understanding.

Stu Kohn
HCCA President

Sent from my iPhone

Begin forwarded message:

> **From:** stukohn@verizon.net
> **Date:** October 12, 2026 at 8:46:50 PM EDT
> **To:** STUART KOHN <stukohn@verizon.net>

Subject: HCCA Testimony CB66. 68 and 69-2026

HCCA Testimony CB66. 68 and 69-2026

HCCA Howard County Citizens Association
Since 1961...
The Voice Of The People of Howard County

Date: 19 October 202
Subject: HCCA Testimony for CB69-2026

I am Stu Kohn from Scaggsville testifying on behalf of the Howard County Citizens Association, HCCA as its President. We are in **FAVOR** of CB69-2026. Thank you, Council Member, Jung for introducing the Bill and only hope your colleagues will unanimously vote in **FAVOR** especially if you believe in the voices of your constituents.

Tonight many of us are missing the TV program " The Voice." The 136,649 or 85% who voted in **FAVOR** of the referendum are simply looking to ensure our voices will always be fully heard, and all applicable relevant information is readily available for the Inspector General (IG) to thoroughly investigate all cases. The IG Office is to provide constituents with a voice, and you rightfully praised the establishment of the Office of the IG by approving CR107-24.

The referendum was clear and concise especially when it stated in part, "**The office would do its work without interference from the County Executive and County Council."** This is what we voted on and expected transparency and accountability which is paramount to the success of the Office of the IG.

The following are statements from our elected officials:

County Executive Calvin Ball - "We commend the Howard County Council for unanimously passing Council Bill 61, which will create the framework for the forthcoming Office of the Inspector General. I am pleased to see a bi-partisan outcome which included engagement from across Howard County government and our community. During the summer when the County Council began deliberating the establishment of the OIG, I supported a fair and collaborative approach. This inclusive and constructive process reflects our shared goals of ensuring transparency and good government."

Dr. Jones - "I am extremely pleased that all five Council members have come together to support a Charter Amendment and that Council member Liz Walsh helped pave the way with her introduction of CB47-2024 and CB48-2024."

Deb Jung - "With this Charter Amendment, the Council will have the flexibility to create an Inspector General Office that will be independent, be fully funded, and have access to outside counsel if need be."

Christina Rigby - “The creation of the Office of Inspector General responds to the loss of robust local investigative journalism and ensures that we maintain and build upon the trust between the people we serve and Howard County Government.”

Liz Walsh - “I am delighted that overwhelming public support demonstrated earlier this month for District 1’s legislation to establish an Office of the Inspector General — now — has prompted this unanimously supported Charter Amendment to do the same.”

David Yungmann - “I appreciate the collaboration with my colleagues to reach consensus on this important effort. We should use this opportunity to improve government accountability by creating an independent, bipartisan Inspector General.”

The establishment of the Office of the IG is in our opinion the best piece of legislation you approved during your years in office. Thank you! Now it’s your obligation to ensure the IG is in no way limited in any investigation. We didn’t vote for any hindrance or unwanted interference!

When referring to the Bill - page 1, lines 21 to 23 it reads, “Custodian of Records. Pursuant to 4-101(D) (2) of the general provisions Article of the Annotated Code of Maryland, the Inspector General is authorized to have physical custody and control of Howard County Government Public Records.” This is what we all expected when the Office of the IG was established!

We heard in your legislative session the concern the Bill may not have legal sufficiency. Would someone please tell us why because if this were true why is the public testifying on this Bill?

We do suggest you consider specifying if there are any exceptions regarding “Public Records” whereby the IG would not be permitted to have access.

Your unanimous **APPROVAL** of CB69-2026 which should be a no brainer is imperative! There should be no excuses! Howard County needs to be the leader now and the future! We can’t wait for the State! Please allow Ms. Kelly Madigan to do the job she was hired to do!

Thank you,

Stu Kohn
HCCA President

The wording of the Referendum:

“Amending the County Charter to create an independent Office of Inspector General to provide increased accountability and oversight of county government and county funded organizations. The Inspector General would investigate fraud, waste and abuse, and identify ways to promote efficiency, accountability, compliance and integrity. **The office would do its work without interference from the County Executive and County Council.** The office could hire legal, financial and technical advisors as needed. The Executive's proposed budget would have to include the funding requested by the Inspector General, and the Executive could not reorganize the office. The County Council would pass a law to specify the details of the office, including the appointment, removal and oversight of the Inspector General. The law may also provide for the use of a Council appointed board.”

Outlook

My Support for CB-69 – Transparency and Accountability in Howard County, MD

From Ashley <ashley334578@gmail.com>
Date Tue 10/20/2026 1:25 PM
To CouncilDistrict1@howardcountymd.gov <CouncilDistrict1@howardcountymd.gov>; CouncilDistrict2@howardcountymd.gov <CouncilDistrict2@howardcountymd.gov>; CouncilDistrict4@howardcountymd.gov <CouncilDistrict4@howardcountymd.gov>; CouncilDistrict5@howardcountymd.gov <CouncilDistrict5@howardcountymd.gov>; Ball, Calvin <cball@howardcountymd.gov>; Ganz, Brandee <BGanz@howardcountymd.gov>; HCAuditOffice <HCAuditOffice@howardcountymd.gov>; CouncilMail <CouncilMail@howardcountymd.gov>
Cc InspectorGeneral <inspectorgeneral@howardcountymd.gov>

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Dear Howard County Council Members,

I am writing to express my strong support for CB-69 because I believe Howard County residents deserve transparency, accountability, and integrity from their local government.

I believe it is important for the Inspector General to have the access and authority necessary to do the job effectively and independently. Residents should be able to trust that concerns about how our county operates can be examined fairly and thoroughly, without unnecessary barriers.

To me, having an effective, independent Inspector General isn't about assuming anyone has done something wrong. It's about making sure there is proper oversight, that taxpayer dollars are handled responsibly, and that our government is operating in the best interests of the people it serves.

I believe meaningful oversight benefits everyone. It helps protect public resources, encourages responsible decision-making, and gives residents greater confidence that their concerns will be taken seriously. Every resident deserves a local government that is willing to be transparent and accountable to the public.

I respectfully urge the County Council to support CB-69 and recognize the importance of ensuring that the Office of the Inspector General has the tools and access necessary to fulfill its responsibilities effectively.

Thank you for your time and your consideration of my perspective as a Howard County resident.
I hope you will support efforts to strengthen transparency and accountability in our government and communities.

Sincerely,
Ashley Asberry

Outlook

FW: Testimony in Support of CB 69-2026

From Harrod, Michelle <mrharrod@howardcountymd.gov>
Date Tue 10/20/2026 9:15 AM
To Anderson, Isaiah <ianderson@howardcountymd.gov>; Respass, Charity <crespass@howardcountymd.gov>

4 attachments (17 MB)

Pol&Proc_signed_2026-04-01.pdf; Principles-and-Standards-for-OIGs-Eff-July-1-2024_Download.pdf; Non-Disclosure Agreement .docx; Data_Use_Agreement - Final version 5-15.docx.pdf;

Additional testimony

Thank you,
Michelle R. Harrod
Howard County Government
Administrator to the County Council

410-313-3111 (office)
443-398-6013 (cell)
mrharrod@howardcountymd.gov

From: Madigan, Kelly <kmadigan@howardcountymd.gov>
Sent: Tuesday, October 20, 2026 8:53 AM
To: Jones, Opel <ojones@howardcountymd.gov>; Yungmann, David <dyungmann@howardcountymd.gov>; Walsh, Elizabeth <ewalsh@howardcountymd.gov>; Rigby, Christiana <crigby@howardcountymd.gov>; Jung, Debra <djung@howardcountymd.gov>
Cc: Harrod, Michelle <mrharrod@howardcountymd.gov>
Subject: Testimony in Support of CB 69-2026

Good morning Chair Jones, Vice Chair Rigby, Councilman Yuengmann and Councilwomen Walsh and Jung,

Attached and below are the links to the various items I cited in my testimony last night.

OIG statute - I cited 22.1203(b)(1) and 22.1205(d) OIG statute

OAG MPIA Manual - I read from the Preface - specifically paragraph 3: Attorney General of Maryland - Public Information Act Manual

I cited from the OIG's policies and procedures - stating we follow *Green Book* and have employees sign non-disclosure agreements - attached - pages 4 and 5.

I cited AIG's Quality Standards for Offices of Inspector General - 1.8 Confidentiality - (Page 25 in the attached pdf, page 21 in the manual). I have attached the entire document.

I cited the OIG Non-Disclosure Agreement for OIG employees - attached.

And I cited the data usage section (3) from the Data Use Agreement I drafted. A copy of which is attached.

I cited from the over 50 categories of documents which are currently being denied to the OIG as they are mandatory denials under the MPIA. A list of these documents is attached.

Thank you again for your consideration of these materials. I stand in support of CB 69-2026 and ask for your support of this bill to restore the access that the OIG was intended pursuant to 22.1203.

Please do not hesitate to contact me should you have any questions or concerns.

Kelly

Kelly Madigan
Inspector General
Office of the Inspector General for Howard County
9755 Patuxent Woods Drive - 3rd Floor
Columbia, Maryland 21046
410-313-2115 (o)
inspectorgeneral@howardcountymd.gov
www.howardcountymd.gov/oig

NON-DISCLOSURE AGREEMENT

This Non-Disclosure Agreement ("the Agreement") is entered into on ____/____/_____ by and between the Howard County Office of the Inspector General (HoCo-OIG), and _____ ("the Employee") in an effort to prevent the unauthorized disclosure of Confidential Information as defined below.

Confidential Information

For purposes of this Agreement, "Confidential Information" shall include **ALL** information and materials provided to the Employee regarding HoCo-OIG investigative, operational, and procedural matters to include, but not be limited to: oral information, physical documents, electronic records, images, and recordings. This Agreement excludes information that is already public knowledge.

Time Period

The provisions of the Agreement remain in full force and effect during and after the Employee's term of employment with the HoCo-OIG, regardless if the employment is full-time, part-time, contractual, or gratis. Any work produced by the Employee for the HoCo-OIG shall be the property of the HoCo-OIG, except as specifically authorized by the Inspector General.

Verification of Obligation

I understand that during the course of my employment, I will have access to Confidential Information.

I understand that during and after my employment with the HoCo-OIG, I am not to share, discuss, or reveal in any manner any Confidential Information with anyone outside of the HoCo-OIG, without the consent from the Inspector General, unless required to do so by applicable law or legal process.

I understand that any violation of the Agreement will result in disciplinary action, including termination.

I have read and understood the Agreement and certify that I will abide by it.

_____ _____

Employee Signature Date

_____ _____

Kelly Madigan, Inspector General Date

Docusign Envelope ID: B4406C74-AC9B-8B72-82C7-57D7E07E2A4E

DATA USE MEMORANDUM OF UNDERSTANDING

This Data Use Memorandum of Understanding ("MOU") is entered into by and between the Howard County Office of the Inspector General (OIG) and the Howard County Department of Technology and Communication Services (DTCS), collectively referred to as the "Parties" and individually as the “Party.”

1. **Purpose:**

The purpose of this MOU is to establish the terms and conditions under which DTCS will provide system access to the OIG for the purpose of investigations that further the mission of the OIG to combat fraud, waste, and abuse.

2. **Data Access Provided:**

DTCS will provide the OIG with read-only access to the DTCS controlled systems listed in Exhibit A for this Agreement, which Exhibit the Parties may amend from time to time in a manner and form as agreed to by the Parties

3. **Data Usage:**

3.1 The OIG agrees to use the data accessed through these designated systems solely for the purpose specified in Section 1 of this MOU and in compliance with applicable laws and regulations.

3.2 The OIG will only use these systems to access records relevant to matters under investigation by the OIG.

3.3 The OIG shall take appropriate security measures to prevent unauthorized access, loss, or misuse of the data.

4. **Data Ownership:**

4.1 The ownership of the data in these systems remains with Howard County, Maryland.

4.2 The OIG acknowledges that it has no ownership rights over the data and shall not use the data for any purpose other than stated in this MOU.

5. **Data Retention:**

The OIG shall retain the data, consistent with Howard County’s record retention policy for the applicable data, only for the duration necessary to accomplish the purpose stated in Section 1, after which the data shall be securely deleted.

6. **Compliance with Laws and Policies:**

Both Parties agree to comply with all applicable County, State and Federal policies, laws, regulations, and standards related to data disclosure, protection, privacy, and security.

7. **Term and Termination:**

7.1 This MOU shall become effective on the date the MOU is signed by both Parties and acknowledged as provided herein and continue until terminated by either Party for good cause, with thirty (30) days written notice explaining such good cause, to the other Party. If the Parties cannot agree on what constitutes “good cause”, then this MOU will terminate automatically upon proper notice to the other

Docusign Envelope ID: B4406C74-AC9B-8B72-82C7-57D7E07E2A4E

Party of the impasse.

7.2 Violation of the terms of this MOU may result in a termination of the MOU.

8. **Governing Law:**

This MOU shall be governed by and construed in accordance with the laws of Howard County and the State of Maryland.

9. **Entire Understanding:**

This MOU constitutes the entire understanding between the Parties and supersedes all prior understandings, written or oral.

10. **No Right of Action for Alleged Breach of This MOU:**

The Parties agree that they do not have any individual legal rights concerning this MOU, including any right to file a court action for alleged breach of this MOU, other than unauthorized use or disclosure by either Party. In the event that there is an unauthorized use or disclosure of data, Howard County, Maryland retains all of its legal rights against either Party. The prohibition against any right to file a legal action includes a waiver of what constitutes "good cause" under this MOU.

11. **Immunity:**

This MOU may not be construed as a relinquishment or waiver of Howard County, Maryland's governmental immunity in tort or contract under Maryland law.

12. **Notice:**

Any notice that is required by this MOU shall be in writing and sent by e-mail and inter-office mail to the following Parties:

David Leeds, Director of the Department of Technology and Community Services

8930 Stanford Blvd.
Columbia, Maryland 21045

Kelly Madigan, Inspector General for Howard County

9755 Patuxent Woods Drive
Columbia, Maryland 21046

REVIEWED AND APPROVED:

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IN ACKNOWLEDGMENT WHEREOF, the Parties hereto have executed this MOU as of the effective date.

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Chief Administrative Officer
Howard County

5/18/2026
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EXHIBIT A

- SAP
- UKG

PRINCIPLES AND STANDARDS FOR OFFICES OF INSPECTOR GENERAL

REVISED & APPROVED
OCTOBER 22, 2022

EFFECTIVE JULY 1, 2024



ASSOCIATION OF INSPECTORS GENERAL
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Statement of Principles for Offices of Inspector General

Accountability is key to maintaining public trust in our democracy. Inspectors general at all levels of government are entrusted with fostering and promoting accountability and integrity in government. While the scope of this oversight varies among Offices of Inspectors General (OIGs), the level of public trust, and hence public expectation, embodied in these offices remains exceptionally high. The public expects OIGs to hold government officials accountable for efficient, cost-effective government operations and to prevent, detect, identify, expose and eliminate fraud, waste, corruption, illegal acts and abuse. This public expectation is best served by inspectors general when they follow the basic principles of integrity, objectivity, independence, confidentiality, professionalism, competence, courage, trust, honesty, fairness, forthrightness, public accountability and respect for others and themselves. Inspectors general are granted substantial powers to perform their duties. In exercising these powers, inspectors general regard their offices as a public trust, and their prime duty as serving the public interest.

By the nature of their work, OIGs are held to the same or higher expectations than other government officials in using prudence with public resources. Because OIGs often identify and describe wasteful use of public resources by organizations under scrutiny, they have a concomitant duty to conduct their own work in an efficient and effective manner. Office of Inspector General (OIG) work should adhere to professional standards and include quality controls to assure that all products are of the highest possible quality. This requires an internal quality assurance program and suggests periodic external quality reviews for each OIG.

An OIG is judged by the results of its efforts and the timeliness, accuracy, objectivity, fairness, and usefulness of these results. These are the cornerstones of OIG accountability. Qualitative and quantitative performance measures should be developed and measured internally and reported to the public.

Legal Authority for an Office of Inspector General

An OIG should be formally created as a legal entity. The Association recommends that the OIG's legal authority be established by state constitution, local charter, statute, ordinance or, if necessary, by executive order. The legal authority should establish the OIG's mandate, authority, and powers; provide for confidentiality of records and proceedings; identify qualifications for the inspector general and staff; protect the office's independence; and provide protection to whistleblowers.[1] The complete legal authority for an OIG may incorporate authority from a variety of sources.

A. Mandate: The legal authority should state the OIG mission and identify the operations, programs, departments, or agencies subject to the OIG's jurisdiction. The mission should encompass prevention and detection of fraud, waste, and abuse; efficient and effective use of public resources; and promotion of public integrity.

B. Authority: The legal authority should authorize the OIG to conduct specific functions, such as:

- to audit, inspect, evaluate, review, and investigate the activities, records and individuals affiliated with contracts and procurements undertaken by the governmental entity and any other official act or function of the governmental entity.
- to conduct criminal, civil, and administrative investigations.
- to engage in prevention activities, including but not limited to: review of legislation; review of rules, regulations, policies, procedures, and transactions; and training and education.
- to refer matters for further civil, criminal, and administrative action to appropriate administrative and prosecutorial agencies.
- to conduct joint investigations and projects with other oversight or law enforcement agencies.
- to issue public reports.
- to establish policies and procedures to guide functions and processes conducted by the OIG.

[1] The Association has developed model legislation for the establishment of an OIG. Jurisdictions can refer to the model and amend it as appropriate. The model is available at inspectorsgeneral.org.

- to attend any meetings held by agencies.
- to recoup the cost of investigations from nongovernmental entities involved in willful misconduct.

C. Powers: The legal authority should grant the OIG specific powers and identify any limits on those powers, such as:

- the power of subpoena for persons and documents, requirements for service of the subpoena, confidentiality of subpoenaed documents and testimony, and subpoena enforcement provisions.
- law enforcement authority (police powers).
- access to all records maintained by or available to any governmental entity relating in any way to the OIG's duties and responsibilities.
- access to any public official or employee of any public entity, when necessary for any purpose pertaining to the OIG's duties and responsibilities.
- access to testimony or documents from any individual, firm, or nongovernmental entity relating to the OIG's duties and responsibilities.
- require public employees to report to the OIG information regarding fraud, waste, corruption, illegal acts, and abuse.

D. Confidentiality: The legal authority should authorize the OIG to maintain appropriate confidentiality of records and, to the extent practicable, of the identities of individuals who provide information to the OIG, unless it is necessary to make such records or identities public in the performance of their duties. The legal authority should impose penalties for breach of confidentiality.

E. Inspector general and staff qualifications: The legal authority should provide requirements for the position of inspector general. The inspector general should be selected without regard to political affiliation on the basis of integrity, capability for strong leadership, and demonstrated ability in accounting, auditing, financial analysis, law, management analysis, public administration, investigation, or criminal justice administration or other appropriate fields. The inspector general should hold at appointment, or be required to obtain within a time certain after appointment, certification as a Certified Inspector General®.

The staff of the OIG should collectively possess the knowledge, skills, and experience needed to accomplish the OIG mission. Individual staff members should possess the knowledge, skills, and experience needed for their assigned roles. The OIG should ensure that staff receive appropriate training and attain

and maintain appropriate professional licensure and certification including, as appropriate, the Certified Inspector General®, the Certified Inspector General Investigator®, Certified Inspector General Auditor®, and the Certified Inspector General Inspector/Evaluator® designations.

Commentary: The Association established the Certified Inspector General® (CIG) program in 1999 after identifying six areas of core competency. Qualified participants (inspectors general and experienced senior staff) can earn the CIG designation by attending the Inspector General Institute®. Highly qualified instructors present segments on the following six areas of core competency:

- *Context of the inspector general function*
- *Ethics*
- *Public management issues*
- *Legal issues*
- *Audits, inspections, evaluations, and reviews*
- *Investigating fraud, waste, and abuse*

The Association subsequently established three additional certifications for qualified OIG staff who attend the Inspector General Institute®: Certified Inspector General Auditor®, Certified Inspector General Investigator®, and Certified Inspector General Inspector/Evaluator®.

Those holding certifications conferred by the Association are required to adhere to the continuing professional education standard contained in the Quality Standards for Offices of Inspector General and maintain membership in the Association to retain the certifications.

F. Independence: The legal authority should contain provisions to help establish and maintain the independence of the inspector general and the OIG. The legal authority should address:

- *Appointment and removal* - Procedures should be established for the appointment of the inspector general and for the removal of the inspector general only for cause.
- *Term* - The inspector general should be appointed for a fixed term, subject to reappointment by the appointing authority.

- *Organizational placement* - The OIG's location in the governmental structure should allow it to exercise independence in fact and appearance from operations, programs, policies, and procedures over which the OIG has authority.

- *Funding* - The OIG should be funded through a mechanism that will provide adequate funding to perform its mission without subjecting it to internal or external impairments to its independence. For example, some OIGs are funded based upon a portion of the budget of the agency or jurisdiction subject to the OIG's oversight, or through a dedicated percentage (millage) of the jurisdiction's revenues.

- *Independent counsel* – The OIG should have on staff, or have access to, legal counsel to advise the OIG, independent of the agency or jurisdiction subject to the OIG's oversight.

G. Whistleblower protection: The legal authority should provide protections to complainants who, as a result of their complaints to the OIG, might be subject to retaliation by their employers.

Overview - Quality Standards

OIGs are established to prevent and detect fraud, waste, and abuse. In the conduct of their work, OIGs have a special need for high standards of professionalism and integrity to develop and deliver outstanding products that are timely, objective, accurate, balanced, adequately supported by evidence and presented in such a way that appropriate officials will be able to act on the information conveyed. In order to help ensure that OIGs meet high standards, the Board of Directors of the Association formally approved the following quality standards:

- *Quality Standards for Offices of Inspector General – Section 1*
- *Quality Standards for Investigations – Section 2*
- *Quality Standards for Inspections, Evaluations and Reviews – Section 3*
- *Quality Standards for Audits – Section 4*

Applicability of Standards
The standards are in some cases mandatory for OIGs under their legal authority. Where they are not mandatory, the Association recommends that OIGs adopt and follow the standards to guide the conduct of official duties in a professional manner. Where the standards are mandated or adopted by an OIG, the mandate or adoption must be documented. If any element of the standards is not applicable under the OIGs legal authority, or is otherwise not adopted, (for example, if a standard conflicts with the OIG's legal authority or another provision of law), the exception should be noted in documentation along with the reason for the exception.

Standards are presented in bold typeface in text boxes. The balance of information in the standards section is suggested best practice, guidance, and clarification for conduct of the function.

Section 1

Quality Standards for Offices of Inspector General

INTRODUCTION

Purpose

This document contains quality standards for the management, operation, and conduct of Offices of Inspector General (OIGs). They are for OIGs to use to guide the conduct of official duties in a professional manner.

Background

In accomplishing their missions, OIGs use a variety of approaches. For example, audits, investigations, inspections, evaluations, and reviews are used as a basis for evaluating agency programs and operations, for identifying and presenting for prosecution criminal and civil wrongdoing and addressing administrative misconduct. Reviews of allegations received through hotlines and other means help to identify high-risk areas and determine where internal controls should be strengthened. Some OIGs use a variety of techniques and titles, such as fraud control programs, inspections, operational surveys, contract and operational monitoring, and other special activities to focus attention on agency needs to improve operations. OIG reviews of legislation and regulations serve to strengthen controls and ensure that the public interest is protected without imposing unnecessary burdens. OIG reports to public officials, agency heads, agency management, legislative bodies, and prosecutorial authorities keep appropriate officials apprised of the results of OIG activities.

Basic Premise

Public office carries with it the responsibility to apply public resources economically, efficiently, and effectively with the integrity necessary to maintain the public trust. Because OIGs have a unique mission in government related to public office responsibility, the Association has formally approved the following general quality standards.

1.1 INDEPENDENCE

The inspector general and OIG staff involved in performing or supervising any assignment should be free both in fact and in appearance from personal or external impairments to independence and should constantly maintain an independent attitude and appearance.

A. Background

The inspector general is responsible for establishing and maintaining independence so that OIG opinions, conclusions, judgments, and recommendations will be impartial and viewed by others as impartial. The inspector general and OIG staff should consider not only whether they are independent and whether their own attitudes and beliefs permit them to be independent, but also whether there is anything about their situation which might lead others to question their independence. All situations deserve consideration since it is important that the OIG be as independent as possible and impartial in fact and in appearance.

The inspector general and OIG staff shall establish and follow procedures to identify and consider potential personal and external impairments. If any impairment may affect the inspector general's or OIG staff's ability to perform the work impartially, appropriate steps shall be taken to eliminate or minimize the impairment. If appropriate steps cannot be taken, the inspector general should decline to perform the work and report the circumstances to the appropriate official. If the inspector general cannot decline to perform the work, the impairment should be disclosed in any resulting report, along with any potential impact the impairment might have on the outcome of the report's conclusions.

B. Personal Impairments

There are circumstances in which the inspector general and OIG staff cannot be impartial because their personal situations may create actual or perceived conflicts of interest. In such situations, the OIG staff who are affected by these circumstances should disqualify themselves from an OIG review and allow the work to continue without them. Personal impairments may include, but are not limited to, the following:

1. Official, professional, personal, or financial relationships that might appear to lead the OIG to limit the extent of the work, to limit disclosure, or to alter the outcome of the work.

2. Preconceived ideas toward activities, individuals, groups, organizations, objectives, or particular programs that could affect the objectivity of the OIG staff member or bias the outcome of the work.

3. An OIG staff member previously performing or being involved in the work subject to review, including being in a decision-making or management capacity, that could affect the work.

C. External Impairments

Factors external to the OIG can restrict the efforts or interfere with the OIGs ability to form independent and objective opinions and conclusions. For example, the OIG's work could be adversely affected, and the OIG would not have complete freedom to make an independent and objective judgment under the following conditions:

1. Interference or undue influence in the selection, appointment, and employment of OIG staff.

2. Restrictions on funds or other resources, such as timely, independent legal counsel dedicated to the OIG, that could prevent the OIG from performing essential work.

3. Interference or undue influence in the OIG's selection of what is to be examined, determination of scope and timing of work or approach to be used, the appropriate content of any resulting report, or resolution of audit findings.

4. Influences that jeopardize continued employment of the inspector general or individual OIG staff for reasons other than competency or the need for OIG services.

5. Interference with OIG access to documents or individuals necessary to perform OIG work.

Improper political pressures that affect the selection of areas for review, the performance of those reviews, and the objective reporting of conclusions without fear of censure.

1.2 PLANNING

The OIG should maintain a planning system for assessing the nature, scope, trends, vulnerabilities, special problems, and inherent risks of agency programs and operations and for use in establishing the goals, objectives, and tasks to be accomplished by the OIG within a specific time period.

A. Background

The inspector general is responsible for ensuring that the resources available to the OIG are used efficiently and effectively. Execution of this responsibility requires a planning process designed to maximize the impact of the OIG in detecting and preventing fraud, waste, and abuse and in encouraging economy, efficiency, and effectiveness, with the commitment of resources needed to accomplish each OIG task.

B. Elements of the Planning Process

The OIG should carefully consider the universe subject to the OIG's jurisdiction. Analysis of this universe will identify the nature of programs and operations, their scope and dollar magnitude, their staffing and budgetary trends, their perceived vulnerabilities, and their inherent risks.

The OIG should develop a strategy for screening those programs and operations identified as potential subjects for review. The strategy should be designed to manage OIG resources effectively. Total OIG capabilities, programs, and resources should be considered in developing this strategy. The OIG should also consider the plans of other organizations. Strategic planning, in this context, need not be limited to a specific time period and should be a flexible process that allows for appropriate changes.

Based on the above analysis, the OIG should set priorities and create action plans. Because resources are rarely sufficient to meet requirements, the OIG must choose among competing priorities. In making these choices, OIG considerations may include, for example:

1. Vulnerabilities to fraud and other crimes, waste, abuse, and mismanagement.

2. Needs and priorities of the agency, legislative bodies, and other appropriate officials.

3. Benefits likely to result from OIG review, such as better internal controls; improved economy, efficiency, and effectiveness; detection and prevention of fraud, waste, abuse, and mismanagement; and cost recovery.

4. Probable cost-effectiveness (OIG resources that would be expended compared to anticipated benefits) of each selection.

5. The use of alternate budgetary authority (for example, authorized funding from capital bond proceeds) to supplement OIG resources.

6. Impacts of alternative OIG review approaches: for example, identifying major systemic problems as opposed to concentrating on individual manifestations of these systemic problems.

C. Prevention

OIG planning should incorporate a strategy to identify the causes of fraud, waste, and abuse, and a commitment to help overcome these problems. OIG prevention efforts may include:

1. A routine procedure for OIG staff to identify and report prevention opportunities identified in their work, and for OIG managers to refer these to appropriate officials.

2. Special awareness and training initiatives designed to orient public or private program personnel to systemic weaknesses in their programs and operations.

3. Reviews and comments on initial designs of new programs and operations.

4. Analyses of audit, investigation, and other OIG reports to identify trends and patterns.

5. Education and training programs to build the capacity of public officials and others to operate efficiently, effectively, and ethically.

6. An effective means for tracking recommendations.

1.3 ORGANIZING

The inspector general should organize the OIG to assure efficient and effective deployment of the OIG's resources.

A. Background

The fact that each OIG is different and approaches its mission within widely differing contexts precludes prescription of a consistent organizational structure for OIGs. The following section provides several basic organizational principles that the inspector general may apply.

B. Organizational Principles

1. Duties and responsibilities should be clearly assigned within the OIG structure. There need not be a separate organizational unit for each duty and responsibility. The inspector general should appoint staff needed to perform the OIG mission effectively.

2. The OIG organizational structure should foster coordinated, balanced, and integrated accomplishment of the OIG mission, goals, and objectives.

3. Recruiting, staffing, and training should support the OIG mission and organizational structure.

4. Quality assurance and internal evaluation functions should be kept as independent as reasonably possible of the OIG operational units. Where limited size or resources preclude such organizational independence, quality assurance and evaluation assessments should be conducted by personnel not assigned to the OIG units reviewed.

1.4 STAFF QUALIFICATIONS

OIG staff should collectively possess the knowledge, skills, and experience needed to accomplish the OIG mission. Individual staff members should possess the knowledge, skills, and experience needed for their assigned roles.

A. Background

Today, in a period of rapid technological change and unprecedented management demands, special levels of staff competence are needed throughout government. Because of the unique nature of their mission, OIGs require staff capable of efficiently and effectively dealing with a multitude of different programs and activities, many of them representing extremely complex and sophisticated areas of expertise. OIG objectives cannot be achieved without OIG staff who are professionally and technically qualified to accomplish this.

B. Basic Qualifications

The qualifications noted below relate to the collective knowledge, skills and experience of an OIG, not necessarily to any one staff member. It is the inspector general's responsibility to decide which skills can be obtained through support service contractors or outside consultants, more effective use of staff members who already possess the requisite skills, staff development and training, or new recruitment.

These qualifications include the following:

1. Personal and professional ethical behavior and integrity and a commitment to fostering and promoting accountability and integrity in government.

2. Knowledge of OIG statutory requirements and applicable directives, rules, and regulations.

3. Working familiarity with the organizations, programs, activities, and functions within the OIG's area of responsibility.

4. Skills needed to evaluate the efficiency, economy, and effectiveness of program performance within the OIG's area of responsibility.

5. Knowledge of laws, regulation, policies, requirements, and guidelines related to a particular task.

6. State-of-the-art technical skills as needed such as computer auditing, detection of computer fraud, review of information technology design requirements, statistical sampling and analysis, factor analysis, trend analysis, systems and management analysis, undercover techniques, and covert surveillance.

7. Appropriate licensure and certification in the professional activities conducted by the OIG (such as, for example, Certified Inspector General®, Certified Inspector General Auditor®, Certified Inspector General Investigator®, Certified Inspector General Inspector/Evaluator®, Certified Fraud Examiner, Certified Public Accountant, or Certified Internal Auditor).

8. Managerial skills for supervisors and team leaders.

9. Knowledge of entities, groups, and individuals that interact with government agencies and programs subject to the OIG's jurisdiction.

C. Skills Assessment and Staff Development

To ensure that the OIG staff possesses needed skills, the inspector general should assess the skills of OIG staff, determine the extent to which these skills match OIG staff requirements, and determine the methods by which any deficiencies can be corrected. The inspector general should identify opportunities for staff development to meet the OIG's skill needs.

D. Continuing Professional Education/Development

OIG staff performing investigations, inspections, evaluations, reviews, audits, and other functions need to maintain their professional competence through continuing professional education (CPE). Therefore, each staff person who performs investigations, inspections, evaluations, reviews, or audits should complete, every two years, at least 40 hours of CPE that directly enhances the person's professional proficiency. Depending upon the focus of the office, at least 12 of the 40 hours of CPE should be in subjects directly related to the person's responsibility, the government environment, or the specific or unique environment in which the entity subject to examination operates and at least two hours of the 40 hours of CPE should be ethics training. Professional standards or certifications held by staff may require additional CPE hours or CPE hours on specific topics.

1.5 DIRECTION AND CONTROL

The inspector general should direct and control OIG operations to ensure that (1) all activities are adequately authorized and supervised, (2) performance is consistent with professional standards and OIG policies and procedures, and (3) periodic internal assessments are made of OIG activities, policies and procedures, and accomplishments.

A. Policies and Procedures

The OIG should establish and follow written policies and procedures applicable to the OIG's activities. There will be variation among OIGs in the specific topics included in policies and procedures. At a minimum, OIG policies and procedures should encompass the following topics:

1. Policies and procedures to satisfy the requirements of the *Quality Standards for Offices of Inspectors General.*
2. Processes and authorization to open, monitor, manage, review and close cases or projects.
3. Processes to assess complaints, allegations, leads, and other indicators of potential cases or projects.
4. Documentation and records management requirements to ensure that evidence and documents are properly maintained in accordance with legal requirements, management needs of the OIG, and quality control and quality assurance requirements, including periodic external peer review.
5. Standard forms for use in OIG activities.

B. Supervision

OIG supervisors at all levels should ensure that OIG staff receive effective direction, guidance, oversight, and training. Proper supervision is required throughout project assignments. This includes making sure that personnel understand the nature, scope, content and timing of the work assigned to them and the work product that is expected. Proper supervision also includes sufficient interim checks to determine whether jobs are on schedule and are being executed in accordance with plans, so that necessary mid-course corrections can be made. Supervision should be exercised at each level of the organization and for each level of task responsibility. The actual amount of supervision

provided will vary, based on resources available, complexity, sensitivity of the work, and experience of staff assigned to the assignment.

C. Quality Control

The OIG should establish policies and procedures to ensure adequate quality control over its work. Quality control is an inherent responsibility of the OIG supervisors. Quality control and quality assurance are not synonymous. Quality assurance (discussed in a separate standard) is a formal and distinct effort intended to ensure that the entire OIG is adhering to professional standards and the dictates of sound management. Quality control is the process by which supervisors ensure that the work of their immediate staff meets professional standards.

D. Assessing OIG Accomplishments

The OIG should periodically assess its results and accomplishments. Goals and objectives, no matter how carefully developed, are of little value unless progress toward meeting them is evaluated. The OIG should have a strategic plan that details its vision, mission, goals, objectives, strategies, and performance measures against which it expects to be held accountable. The OIG should also have a planning process to show expected performance and a management information system showing past performance and results. Realistic assessment of performance information is essential to identify shortfalls in performance, to improve future operations, to determine whether goals are reasonable and attainable, and to affix accountability for results.

The OIG should also evaluate, in terms of cost/benefit and other appropriate factors, the feasibility of different approaches to detecting fraud, waste, abuse, and mismanagement, and to encouraging economy and efficiency. The OIG should be innovative in searching for and implementing new approaches to discharging its mission. Knowledge gained from these reviews may be used in various ways, such as to improve the OIG's planning processes, to initiate more cost-effective approaches, to indicate the need to reorganize or improve OIG operations, or to identify the need for additional OIG resources and the concomitant benefits to be provided by the OIG.

1.6 COORDINATION

The OIG should coordinate its activities internally and with other components of government to promote effective and efficient use of available resources.

A. Background

The inspector general is responsible for ensuring coordination of work planned and in process to make effective and efficient use of limited resources and to avoid fragmentation or duplication of effort.

B. Elements of Coordination

1. In planning work to be performed, the OIG should coordinate with appropriate officials. The OIG should also take into consideration requests from legislative bodies, requests from other agencies and organizations, and complaints from employees and private citizens.

2. In fulfilling the responsibilities of the OIG, the OIG should also take appropriate steps to minimize unnecessarily duplicative work. In this regard, the OIG should coordinate its own work internally and with other groups performing independent evaluations of operations and programs.

3. Upon beginning a review and wherever else appropriate, the OIG should seek information concerning prior reviews of that activity or function. Data from such reviews should be utilized to the extent possible to reduce additional work by the OIG.

4. OIG staff should be alert to situations or problems that might affect other governmental organizations. When such situations arise, the OIG should coordinate with other affected organizations, as appropriate. Joint or coordinated operations and activities may be performed to fulfill the requirements of all parties involved.

1.7 REPORTING

The OIG should keep appropriate officials and the public properly informed of the OIG's activities, findings, recommendations, and accomplishments consistent with the OIG's mission, legal authority, organizational placement, and confidentiality requirements.

A. Background

Although OIGs typically share similar missions, their legal authority, organizational placement, and confidentiality provisions can vary considerably. Consequently, each OIG must determine the nature, frequency, and extent of its reporting.

B. Reports to Appropriate Officials

The OIG should inform appropriate officials through oral or written reports of important OIG undertakings, their outcomes, and any problems encountered that warrant the officials' attention. The OIG should alert them as appropriate to instances of criminal behavior or other egregious misconduct and waste that have become known to the OIG, to the extent consistent with requirements imposed by confidentiality rules, the prosecutorial system, and effective OIG operations.

C. Distribution of Final Reports

If authorized or required, final reports on the results of OIG activities should be distributed or otherwise made available to appropriate legislative bodies, interested parties, and the public to the extent consistent with the law, including requirements imposed by confidentiality rules and the prosecutorial system.

D. Periodic Reports

If authorized or required, the OIG should issue periodic reports summarizing the OIG's activities, findings, recommendations, and accomplishments since the prior reporting period. The report should contain, to the extent consistent with the OIG's mission, legal authority, and confidentiality requirements:

1. a description of significant problems within the OIG's jurisdiction and OIG recommendations for corrective action, including any recommendations for statutory changes;

2. identification of each significant recommendation described in previous periodic OIG reports on which corrective action has not been completed;

3. a summary of matters referred to prosecutorial authorities and the prosecutions, convictions, recoveries, and other results from such referrals;

4. a summary of civil and administrative referrals and the results from such referrals;

5. a list of each report completed during the reporting period; and

6. a statement of recommended amendments to the legal authority, regulations, or procedures governing the OIG that would improve the effectiveness or the operation of the OIG.

Such periodic summary reports should be submitted to appropriate executive officials and, if authorized or required, to the appropriate legislative body and the public.

E. Reporting in Emergency Circumstances

If the OIG receives a credible allegation or other evidence of a significant and immediate danger to the health or safety of people or property, the OIG should inform appropriate individuals as soon as reasonably possible, consistent with confidentiality requirements.

F. Reporting Criminal Matters

If reasonable grounds exist to believe that there has been a violation of federal, state, or local criminal law and the matter is not subject to the jurisdiction of the OIG, the OIG should expeditiously report the allegation to the appropriate law enforcement authority.

G. Elements of Effective Reporting

All reports, whether written or oral, should:

1. Be appropriate to the purpose, concise, complete, objective, timely, relevant, free of jargon, and accurate;

2. Comply with appropriate professional standards adopted by the OIG; and

3. Conform to the OIG's established policies and procedures.

H. Follow-up Reporting

The OIG should take steps as necessary to determine whether appropriate officials take timely, complete, and reasonable actions to address issues identified in reports.

1.8 CONFIDENTIALITY

The OIG should establish and follow procedures for safeguarding the identity of confidential sources and for protecting privileged and confidential information. Specifically, each OIG should ensure that:

- **confidential sources who make complaints or provide information to the OIG will not have their identities disclosed without their consent unless the OIG determines that such disclosure is required by law or necessary to further the purposes of an OIG activity; and**

- **privileged or confidential information gathered by the OIG will be protected from disclosure unless the OIG determines that such disclosure is required by law or necessary to further the purposes of an OIG activity.**

A. Background

OIGs are in the fact-gathering business. Many facts are gathered from employees or other individuals who might be subject to retribution or harassment if they were known to be cooperating with the OIG. Also, much of the information gathered concerns personal or proprietary matters. For these reasons, it is essential that the OIG comply with all legal authorities and mandates and OIG policies and procedures to safeguard the identities of confidential sources and protect sensitive information compiled during the course of OIG activities. A variety of federal, state, and local laws govern this area of activity.

B. General Elements of the Confidentiality Standard

1. The OIG may receive and investigate complaints or information from employees concerning a possible activity constituting a violation of law, rules, or regulations, or mismanagement, waste of funds, abuse of authority or a substantial and specific danger to the public health or safety. The OIG should not, after receipt of such complaint or information, disclose the identity of the employee without the consent of the employee unless the inspector general determines such disclosure is necessary or is required by the OIG's legal authority.

2. OIG records containing the identities of confidential sources or other privileged and confidential information will be appropriately safeguarded.

3. Procedures for releasing OIG records to the public will be established, including the designation of those OIG staff authorized to make disclosure determinations.

In making determinations about the release of confidential information, applicable federal, state, and local laws and regulations must be considered.

1.9 QUALITY ASSURANCE

The OIG should establish and maintain a quality assurance program to ensure that work performed adheres to established OIG policies and procedures; meets established standards of performance; and is carried out economically, efficiently, and effectively.

A. Background

Because OIGs evaluate how well programs and operations are functioning, they have a special responsibility to ensure that their own operations are efficient and effective Each OIG should implement a quality assurance program that provides reasonable assurance that the OIG is operating effectively and, specifically, that work performed by the OIG is:

1. Conducted in accordance with OIG legal authority and policies, procedures, and plans;

2. Guided by the standards in this document and by the standards referenced herein; and,

3. Carried out economically, efficiently, and effectively.

Quality assurance differs from quality control. Quality control is the responsibility of line managers to ensure that their units and personnel perform work that meets the above standards. Quality assurance, on the other hand, is an evaluative effort conducted by sources external to the units/personnel being reviewed to ensure that the overall work of the OIG meets these standards. Thus, an audit supervisor ensuring that audit reports are properly referenced to working papers is an example of quality control. An independent reviewer evaluating the accuracy of the referencing process is an example of quality assurance, as is a team of external reviewers examining the extent to which the OIG investigative process is following professional standards.

The OIG should arrange for an external peer review at least once every five years as prescribed by the OIG's legal authority or applicable professional standards. The review should be performed by qualified staff of similar organizations engaged in similar work who are knowledgeable of the professional standards applicable to the work of the OIG.

B. Elements of a Quality Assurance Program

1. The OIG should structure and implement a quality assurance program to assure an objective appraisal. The quality assurance assessments should be conducted by individuals who are not directly involved in the activity or unit being reviewed and who do not report to the immediate supervisor of that activity or unit.

2. The OIG should exercise the same professional care with quality assurance evaluations as with other OIG efforts, including quality of advance preparation, documentation of findings, supportable recommendations, and solicitation of comment from the supervisor of the activity or unit reviewed.

3. The OIG should maintain a management information system that documents the status, progress, and results of OIG efforts for both internal management purposes and to aid in quality assurance evaluations.

4. The OIG should strive for timely implementation of necessary improvements to office processes.

Section 2

Quality Standards for Investigations

INTRODUCTION

Purpose

This document contains quality standards for investigations conducted by Offices of Inspector General (OIGs). They have been formulated and approved by the Board of Directors of the Association of Inspectors General. They are for OIGs to use to guide the conduct of official duties in a professional manner.

Background

In accomplishing their missions, OIGs use a variety of approaches, including investigative and forensic audit techniques to gather and assess evidence related to alleged wrongdoing; potential violations of laws, rules and regulations, policies, and procedures; or other abuses that impact negatively on the ability of the organization to effectively and efficiently carry out its duties. Normally, investigations focus on obtaining sufficient factual evidence for use in determining whether criminal, civil, or administrative violations have occurred and whether proceedings should be initiated against the specific parties for their actions or lack of actions. In the course of such investigations, the OIGs might identify high-risk areas and determine where internal controls should be strengthened. These findings are brought to the attention of appropriate officials for corrective action.

GENERAL STANDARDS

2.1 STAFF QUALIFICATIONS

Personnel assigned to conduct investigations should individually or, as a group, collectively possess the knowledge, skills, and experience required for the work.

Guidelines
The General Standard of Staff Qualifications contained in the Quality Standards for Offices of Inspector General shall apply to investigations performed by OIG staff.

2.2 INDEPENDENCE

The inspector general and OIG staff involved in performing or supervising any investigative assignment must be free in both fact and appearance from personal or external impairments to independence and should constantly maintain an independent attitude and appearance.

Guidelines
The General Standard of independence contained in the Quality Standards for Offices of Inspector General shall apply to investigations performed by OIG staff.

2.3 DUE PROFESSIONAL CARE

The OIG should use due professional care in conducting investigations and in preparing accompanying reports.

Guidelines

Due professional care includes exercising reasonable judgment and professional skepticism. Reasonable care includes acting diligently in accordance with applicable professional standards and ethical principles. Professional skepticism requires taking a critical approach to assessing the evidence with appropriate scrutiny. Due professional care requires:

1. Standards - OIGs and their staff should follow the Association's professional standards and comply with their legal authority, applicable standards of conduct, and office policies and procedures.

2. Objectivity – OIGs should gather, assess, and report evidence in a fair, unbiased, and independent manner to determine the validity of allegations or evaluate the likelihood of violations of statutes, rules, regulations, or policies.

3. Thoroughness – OIGs should conduct investigations in a diligent and complete manner and take reasonable steps to ensure that sufficient and appropriate evidence is collected; pertinent issues are sufficiently resolved; and appropriate criminal, civil, contractual, or administrative remedies are considered.

4. Legal Requirements – OIGs should initiate, conduct, and report investigations in accordance with (a) all applicable laws, rules, and regulations; (b) guidelines from applicable prosecutorial authorities; and (c) office policies and procedures. Investigations should be conducted with due respect for rights and privacy of those involved.

5. Appropriate Techniques – OIGs should use methods and techniques in each investigation that are appropriate for the circumstances and objectives.

6. Ethics and integrity - The actions of the OIG investigators should at all times conform with the high standards of conduct expected of OIG staff.

7. Coordination - Appropriate OIG staff should coordinate investigations with appropriate officials. In cases where criminal prosecutions, or civil or administrative actions are necessary, appropriate OIG staff should coordinate actions with prosecutors and other appropriate officials.

QUALITATIVE STANDARDS

2.4 QUALITY CONTROL

To ensure quality and expedite the progress of investigations, OIGs should exercise appropriate and competent supervision from the start of an investigation through its completion.

Guidelines
The Directing and Controlling Standard and the Quality Assurance Standard set forth in the Quality Standards for Offices of Inspector General should also be followed as applicable.

Supervision adds expert judgment to the work done by less experienced staff and provides necessary training for them. OIG supervisors should ensure that investigators clearly understand their assigned tasks and how to complete them with due diligence and timeliness before starting the work. Team members should work cooperatively with each other and their supervisors to understand not only how to complete their assignments but also their purpose and objectives. Appropriate supervision includes timely review of the work performed by investigators.

Supervisory reviews should determine that:

1. Investigative plans are followed, unless deviation from the plan is justified and authorized.

2. Investigation objectives are met in a fair, thorough, and timely manner.

3. Evidence adequately supports any findings, conclusions, recommendations, and referrals for possible criminal, civil, or administrative action.

OIGs should develop appropriate procedures for determining and documenting that supervision of an investigation has been adequate. OIGs should also develop appropriate internal controls to ensure that investigations conform to these Quality Standards.

2.5 PLANNING

Investigative work is to be adequately planned.

Guidelines
The Planning Standard and the Coordinating Standard set forth in the Quality Standards for Offices of Inspector General should also be followed as applicable.

Effective planning provides the basis to clearly identify the issues to be addressed before the investigation starts and includes preparing a written investigative plan setting forth the investigation's objectives and specific steps to be performed. An investigative plan should anticipate time restraints that may apply to a given assignment or the investigation as a whole. In addition, adequate internal and external coordination can prevent unnecessary duplication of effort.

The investigative plan is subject to revision to address new information as the investigation continues. The OIG should ensure that any changes to the investigative plan are authorized by appropriate supervisory personnel and documented.

2.6 Data Collection and Analysis

Information and data obtained during an investigation should be carefully documented and reviewed relative to case objectives.

Guidelines

OIGs should choose and employ appropriate investigative techniques to ensure that the data obtained are sufficiently reliable for making judgments regarding the matters being investigated. Investigative techniques should include but not be limited to interviews (of complainants, witnesses, and subjects), collection and analysis of records and other materials, and surveillances or other monitoring techniques. Investigative techniques and review of evidence must be employed fairly and objectively.

Sources of investigative information should be documented in sufficient detail to provide a basis for assessing their reliability and an accurate record of the investigation. Such documentation should address pertinent questions related to the objectives of the investigation and provide information needed to determine the facts relative to potential violations of laws, rules, regulations, policies and procedures.

Data gathered and analyzed as part of the investigation should be accurately interpreted, logically presented, and maintained in the investigative case file. OIGs should independently verify the authenticity, relevance, competence, and sufficiency of the evidence that has been gathered, whenever possible, and maintain a chain of custody for physical evidence when appropriate. The basis and support for the results of investigations should be carefully organized and described in the investigative case file. The investigative activities through which evidence was obtained, produced, or analyzed should be accurately and timely documented in the investigative case file.

2.7 EVIDENCE

The evidence supporting investigative findings should be sufficient and appropriate and should provide a reasonable basis for the investigative findings and conclusions. OIGs should identify the elements of alleged offenses and apply sufficient and appropriate evidence to each element when determining whether an allegation is substantiated or unsubstantiated.

Guidelines

1. Evidence is *sufficient* if there is enough of it to support findings and conclusions. The amount of evidence sufficient to substantiate an allegation varies among OIGs. Many OIGs have evidentiary thresholds specified in their enacting legislation that must be met to substantiate an allegation (e.g., preponderance of the evidence).

2. Evidence is *appropriate* if it is relevant, valid, and reliable.

    a. Relevant evidence has a logical relationship with, and is important to, the issue being addressed.

    b. Valid evidence has a meaningful or reasonable relationship to what is being assessed; the extent to which evidence represents what it is purported to represent.

    c. Reliable evidence is verifiable or consistent with other evidence.

3. Evidence that is exculpatory or otherwise does not substantiate a finding is relevant and must be considered in findings and conclusions.

4. When using a third-party expert to analyze evidence, the OIG should ensure that the expert meets the OIG's standards for independence and conflicts of interests and that the expert's methodologies and techniques meet the standards of the expert's industry or discipline. The expert should document their work and techniques. The OIG's must assess whether the expert performed the analysis in a fair and impartial manner.

2.8 TIMELINESS

Investigations should be conducted and documented in a timely manner.

Guidelines
Timeliness increases the value of investigations. The nature of investigations also requires that schedules be flexible in order to respond to changing priorities or unforeseen circumstances, such as the need to expand the scope of an investigation or respond to an immediate need caused by other events or unanticipated needs.
At the outset of an investigation, timeliness should be one factor considered in an investigative plan. Investigative activities should be documented in a timely manner.

2.9 REPORTING

Where appropriate, investigative activity should result in a timely referral for criminal prosecution or written report. All reports should present evidence accurately, fairly, and objectively, and present the results of investigations in a clear and concise manner.

Guidelines
Reports that convey highly technical or sensitive material should be written in terms that are intelligible to informed professionals and that protect confidential or privileged information.

OIGs should report systemic weaknesses or management problems revealed in an investigation to appropriate officials as deemed necessary by the OIG. Systemic weaknesses or management problems revealed in an investigation should be reported to appropriate officials as deemed appropriate by the OIG. Such disclosures may be made as part of a separate written report that includes recommendations for specific corrective actions.

2.10 CONFIDENTIALITY

OIGs should establish and follow procedures for safeguarding the identity of confidential sources and for protecting privileged and confidential information.

Guidelines
The Confidentiality Standard contained in the *Quality Standards for Offices of Inspector General* shall apply to investigations performed by OIGs.

2.11 FOLLOW UP

OIGs should perform appropriate follow-up to administrative or systemic issues identified by investigators to determine the extent to which findings and recommendations made to appropriate officials are adequately considered and properly addressed.

Guidelines
Ultimate investigative success depends on whether necessary corrective actions are taken in response to OIG findings and recommendations. Therefore, each OIG should take steps as necessary to determine whether appropriate officials take timely, complete, and reasonable actions to correct problems identified in investigative reports. Such disclosures may be made as part of a separate written report that includes recommendations for specific corrective actions.

Section 3

Quality Standards for Inspections, Evaluations, and Reviews

INTRODUCTION

Purpose

This document contains quality standards for inspections, evaluations, and reviews conducted by Offices of Inspector General (OIGs). They have been formulated and approved by the Board of Directors of the Association of Inspectors General. They are for OIGs to use to guide the conduct of official duties in a professional manner.

Background

In accomplishing their missions, OIGs use a variety of approaches. OIGs typically have responsibilities that include work such as inspecting, evaluating, reviewing, studying, monitoring and/or analyzing government operations, programs, contracts, and agreements for the purposes of providing information for decision-making, and making recommendations to improve programs, policies, or procedures. The objectives of these processes include providing a source of factual and analytical information, monitoring compliance, measuring performance, and assessing the efficiency and effectiveness of operations.

GENERAL STANDARDS

3.1 STAFF QUALIFICATIONS

Personnel assigned to conduct inspection, evaluation, and review activities should individually, or as a group, collectively possess the knowledge, skills, and experience required for the work.

Guidelines
The General Standard of Staff Qualifications contained in the Quality Standards for Offices of Inspector General shall apply to inspections, evaluations, and reviews performed by OIG staff.

3.2 INDEPENDENCE

The inspector general and OIG staff involved in performing or supervising any assignment should be free in both fact and appearance from personal or external impairments to independence and should constantly maintain an independent attitude and appearance.

Guidelines
The General Standard of Independence contained in the Quality Standards for Offices of Inspector General shall apply to inspections, evaluations, and reviews performed by OIG staff.

3.3 DUE PROFESSIONAL CARE

The OIG should use due professional care in conducting inspections, evaluations, and reviews and in preparing accompanying reports.

Guidelines

Due professional care includes exercising reasonable care and professional skepticism. Reasonable care includes acting diligently in accordance with applicable professional standards and ethical principles. Professional skepticism is an attitude that includes a questioning mind and a critical assessment of evidence. Due professional care requires:

1. Standards - OIGs and their staff should follow the Association's professional standards and comply with their legal authority, applicable standards of conduct, and office policies and procedures.

2. Objectivity – OIGs should gather and report evidence in a fair, unbiased, and independent manner to convince the report user of the validity of the conclusions and recommendations made during the inspection, evaluation, or review.

3. Thoroughness - OIGs should conduct inspections, evaluations, and reviews in a diligent and complete manner and take reasonable steps to ensure that sufficient and appropriate evidence is collected; pertinent issues are sufficiently resolved; and appropriate criminal, civil, contractual, or administrative remedies are considered.

4. Legal Requirements – OIGs should initiate, conduct, and report inspections, evaluations, and reviews in accordance with all applicable laws, rules, and regulations.

5. Appropriate Techniques – OIGs should use methods and techniques in each inspection, evaluation, and review that are appropriate for the circumstances and objectives. Staff may rely on the work of others to the extent feasible once they satisfy themselves of the quality of the work by appropriate tests or by other acceptable means.

6. Ethics and integrity - The actions of OIG staff should at all times conform with the high standards of conduct expected from OIG staff.

7. Coordination - Appropriate OIG staff should coordinate the results of the inspections, evaluations, and reviews with appropriate officials.

QUALITATIVE STANDARDS

3.4 QUALITY CONTROL

To ensure quality and expedite the progress of an inspection, evaluation, or review, OIGs should exercise appropriate and competent supervision from the start of such work to completion of the final report.

Guidelines
The Directing and Controlling Standard and the Quality Assurance Standard set forth in Quality Standards for Offices of Inspector General should also be followed as applicable.

Supervision adds expert judgment to the work done by less experienced staff and provides necessary training for them. OIG supervisors should ensure that staff engaged in the inspections, evaluations, or reviews clearly understand their assigned tasks and how to complete them with due diligence and timeliness before starting the work. Team members should work cooperatively with each other and their supervisors to understand not only how to complete their assignments but also their purpose and objectives. Appropriate supervision includes timely review of the work performed.

Supervisory reviews should determine that:

1. Work plans are followed, unless deviation is justified and authorized.
2. Inspection, evaluation, or review objectives are met.
3. Evidence adequately supports findings, conclusions, and recommendations.

OIGs should develop appropriate procedures for determining and documenting that supervision has been adequate. OIGs should also develop appropriate internal controls to ensure that inspections, evaluations, and reviews conform to these Quality Standards.

3.5 PLANNING

Inspection, evaluation, and review work is to be adequately planned.

Guidelines
The Planning Standard and the Coordinating Standard set forth in *Quality Standards for Offices of Inspector General* should also be followed as applicable.

The standard for planning inspections, evaluations, and reviews is intended to ensure that the area for work is researched in order to clarify issues and adequately designed to address these issues in a written work plan. Research, design and coordination should be sufficiently thorough, given the time and resource constraints of the assignment, to assure that work plan objectives are met and to ensure that appropriate care is given to coordinating inspection, evaluation, or review work to avoid duplication of effort. In pursuing this standard, the following guidelines should be considered:

1. Research - Inspection, evaluation, and review research includes a review, consistent with the work objectives, of existing data; applicable laws, policies and regulations; other analytic work; discussions with program and other appropriate officials; and literature research. The results of the research will be documented in the working papers and will be used to develop an individual work plan for the specific type of work to be undertaken.

2. Work Plan - A written work plan should be developed that clearly defines the purpose and scope of the inspection, evaluation or review; the areas and/or potential issues to be addressed; the methodologies to be used; and the manner in which the work will be conducted. The plan will be documented in the working papers and used as the basis for organization of documentation. The plan may be revised as necessary to address new information as the work progresses. The OIG should ensure that any changes to the plan are authorized by appropriate supervisory personnel and documented.

3. Coordination - Work plan development includes coordinating the planned activities with other inspection, audit, and investigative entities as well as appropriate organizations that could be affected by the activities. Such coordination is necessary to determine the existence of potential ongoing work being conducted by other agencies and to determine the effect of their activities upon the work being planned. Coordination efforts should be documented in the working papers.

3.6 DATA COLLECTION AND ANALYSIS

Information and data obtained about the organization, program, activity, or function being examined should be consistent with the inspection, evaluation, or review objectives, should be carefully documented and organized, and should provide a reasonable basis for conclusions.

Guidelines

Sources of information should be described in the supporting documentation in sufficient detail so that the adequacy of the information, as a basis for conclusions, can be assessed.

Information should be of such scope and selected and analyzed in such ways as to address pertinent questions about the objectives of the inspection, evaluation, or review and be responsive to the informational needs and interest of specified audiences.

The information-gathering instruments and procedures should be chosen or developed and then supplemented to ensure that the information is sufficiently reliable and valid for use in meeting the inspection, evaluation, or review objectives. Staff will use professional judgment and perform appropriate tests to determine whether the information is sufficiently reliable and valid.

Qualitative and quantitative information gathered and analyzed in an inspection, evaluation, or review should be appropriately and logically presented in working papers to ensure accurate interpretations.

Data collection and analysis procedures should be appropriately controlled and supervised to protect the resulting findings and reports from distortion by the personal feelings and biases of any party to the inspection, evaluation, or review. The basis and support for findings should be carefully organized and described in supporting documentation.

3.7 EVIDENCE

The evidence supporting the findings and conclusions of inspections, evaluations, and reviews should be sufficient and appropriate and should provide a reasonable basis for inspection, evaluation, and review findings and conclusions.

Guidelines

Evidence is *sufficient* if there is enough of it to support findings and conclusions.

1. Evidence is *appropriate* if it is relevant, valid, and reliable.
    a. Relevant evidence has a logical relationship with, and is important to, the issue being addressed.
    b. Valid evidence has a meaningful or reasonable relationship to what is being assessed; the extent to which evidence represents what it is purported to represent.
    c. Reliable evidence is verifiable or consistent with other evidence.
2. Evidence that is exculpatory or otherwise does not substantiate a finding is relevant and must be considered in findings and conclusions.
3. When using a third-party expert to analyze evidence, OIGs should ensure that the expert meets the OIG's standards for independence and conflicts of interests and that the expert's methodologies and techniques meet the standards of the expert's industry or discipline. The expert should document their work and techniques. OIGs should assess whether the expert has performed the analysis in a fair and impartial manner.

3.8 TIMELINESS

Inspections, evaluations, and reviews should be conducted in a timely manner.

Guidelines

Timeliness increases the value of inspections, evaluations, and reviews. The nature of inspections, evaluations, and reviews also requires that schedules be flexible enough to respond to changing priorities or unforeseen circumstances, such as the need to expand the scope of an inspection, evaluation, or review, or to respond to an immediate need.

3.9 FRAUD AND OTHER ILLEGAL ACTS

OIG staff engaged in inspections, evaluations, and reviews have a responsibility to be alert for indications of illegal activity in the course of conducting their work. If during or in connection with an inspection, evaluation, or review, staff have reason to believe that that an illegal act has occurred or are likely to have occurred, they should promptly present such information to their supervisors for review and possible referral to the appropriate investigative office.

Guidelines

OIG staff should be alert to circumstances that come to light during inspections, evaluations, or reviews indicating fraud and other illegal acts. While the identification of illegal activities is not usually an objective of an inspection, evaluation, or review, it is necessary to have a clear understanding of the necessary action if such circumstances are discovered.

3.10 REPORTING

Inspections, evaluations, or reviews should result in a timely written report to appropriate officials. All reports should present evidence accurately, fairly, and objectively, and present findings, conclusions, and recommendations in a clear and concise manner.

Guidelines

Reports on the results of OIG inspections, evaluations, and reviews may be written or in such other retrievable form (such as an oral report with slide presentation or a video presentation) as may be allowed by the OIG's authorization and, in the judgment of the OIG, will best meet its objectives. Reports should describe the work's objectives, scope, methodology, findings or results, and recommendations. Reports should state that the work was done in accordance with the Quality Standards for Inspections, Evaluations, and Reviews. Report language should be clear, concise, and appropriate to the intended audience. Reports that convey highly technical or sensitive material should be written in terms intelligible to informed professionals. The OIG should solicit pertinent views and comments of appropriate officials on the content of the report when appropriate.

Reports resulting from OIG inspections, evaluations, and reviews should be distributed in a timely manner to appropriate officials responsible for taking action in response to report findings and recommendations. Further distribution will be subject to legal mandates and the internal policies of each OIG and to any privacy, public record, and freedom of information requirements.

3.11 CONFIDENTIALITY

OIGs should establish and follow procedures for safeguarding the identity of confidential sources and for protecting privileged and confidential information.

Guidelines
The Confidentiality Standard contained in the Quality Standards for Offices of Inspector General should apply to inspections, evaluations, and reviews performed by OIGs.

3.12 FOLLOW UP

OIGs should perform appropriate follow-up to determine the extent to which findings and any recommendations made to appropriate officials are adequately considered and properly addressed.

Guidelines
Ultimate inspection, evaluation, or review success depends on whether necessary corrective actions are taken in response to OIG findings and recommendations. Therefore, each OIG should take steps as necessary to determine whether appropriate officials take timely, complete, and reasonable actions to correct problems identified in reports.

Section 4

Quality Standards for Audits

Audits performed by Offices of Inspectors General (OIGs) should be conducted in accordance with generally accepted auditing standards. The Association of Inspectors General recommends that OIGs perform audits pursuant to one of the following:

- *Government Auditing Standards* issued by the Comptroller General of the United States, or
- *Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors.

Each Office of Inspector General (OIG) should follow the audit standards appropriate to the OIG's mission and authority

Appendix – Establishment and Subsequent Amendments to Principles and Standard for Offices of Inspector General

In December 1999, under authorization from the Association of Inspectors General Board of Directors, President Robert A. Cerasoli appointed the following 15 members to a committee to develop generally accepted inspector general principles and standards.

Roland M. Malan, Chair
Former Inspector General
NY Metropolitan Transportation Authority

F. Daniel Ahern, Jr.
First Assistant
Inspector General for Management
Massachusetts Office of the Inspector General

Paul Balukas
Inspector General
New York State Welfare Office

Thomas P. Charles
Inspector General
State of Ohio

Robert DeSousa
Inspector General
Commonwealth of Pennsylvania

Martin J. Dickman
Inspector General
U.S. Railroad Retirement Board

Gaston L. Gianni, Jr.
Inspector General
Federal Deposit Insurance Corporation

Barbara J. Hansberry
General Counsel
Massachusetts Office of the Inspector General

Leonard C. Odom
Inspector General
Chicago Housing Authority

Steven A. Pasichow
Inspector General
New York City Housing Authority

Benjamin J. Redmond
Inspector General
City of Philadelphia

James B. Thomas, Jr.,
Director of Auditing
Office of the Chief Inspector General
State of Florida

Roger Viadero
Inspector General
U.S. Department of Agriculture

Alexander Vroustouris
Inspector General
City of Chicago

David C. Williams
Inspector General Tax Administration,
U.S. Office of the Treasury

Robert A. Cerasoli,
Ex-Officio Inspector General
Massachusetts

All meetings of the Committee were held in Philadelphia, Pennsylvania. The Committee assembled for the first time on March 3, 2000. The Committee concluded that there was no existing set of general principles regarding inspector general offices and identified a list of topics to be covered in the statement of general principles. The Committee identified existing sets of standards for federal inspector general offices and for the separate functions of audits, inspections, and investigations. Specifically, these standards were:

- *Quality Standards for Federal Offices of Inspector General* issued by the President's Council on Integrity and Efficiency, January 1986.
- *Government Auditing Standards* issued by the Comptroller General of the United States, 1994 Revision
- *Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors.
- *Quality Standards for Investigations* issued by the President's Council on Integrity and Efficiency and the Executive Council on Integrity and Efficiency, September 1997.
- *Quality Standards for Inspections* issued by the President's Council on Integrity and Efficiency, March 1993.

The Committee agreed: 1) to recommend that inspectors general use the *Government Auditing Standards* promulgated by the US General Accounting Office for audits; and 2) to use the federal PCIE standards as a basis for developing quality standards that could be applied to inspector general offices at all levels of government. The Committee organized teams to develop drafts of specific topics for discussion at future meetings.

In its second meeting, held on June 12, 2000, the Committee focused on the draft *Principles for Offices of Inspector General*. Additional work at that meeting was spent on draft *Quality Standards for Offices of Inspector General.* Substantial progress was made in discussing and revising both draft documents and subcommittees were created to develop discussion drafts of investigation and inspection standards for the membership. The Committee also decided to add to the audit standards that, in addition to the *Government Auditing Standards*, Offices may use the *Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors depending on which audit standards were appropriate to the Office's mission and authority.

The Committee met on August 21, 2000, and marked up drafts of the *Principles for Offices of Inspector General*, the *Quality Standards for Offices of Inspector General,* the *Quality Standards for Investigations* and the *Quality Standards for Inspections*. On September 22, 2000, the Committee continued its work on these documents and

completed final exposure drafts of the *Principles for Offices of Inspector General* and the *Quality Standards for Offices of Inspector General*.

On October 18, 2000, the Committee Chair presented and explained the two draft documents to the Association's Board of Directors. The Board voted to authorize the Committee to circulate the draft documents among the Association's membership and the inspector general community for review and comment. Copies of the exposure drafts were distributed to all federal, state, and local offices of inspector general for comment and were posted with an invitation for comment on the Association's website, www.inspectorsgeneral.org. Reviewers were invited to submit written comments to the Committee by March 30, 2001.

The Committee met again on December 11, 2000, and completed final exposure drafts of *Quality Standards for Offices by Offices of Inspector General* and *Quality Standards for Inspections, Evaluations, and Reviews by Offices of Inspector General*.

On December 13, 2000, the Executive Committee of the Association voted to authorize the Committee to circulate these two additional draft documents among the Association's membership and the inspector general community for review and comment. Again, copies of the exposure drafts were distributed to all federal, state, and local offices of inspector general and were posted with an invitation for comment on the Association's website. Reviewers were invited to submit written comments to the Committee by March 30, 2001.

The Committee received formal comments on proposed standards from federal, state, and local Offices of Inspector General. The following table reports the number of comments received on each exposure draft document by governmental level.

Exposure Draft Document	Comments Received			
	Federal	State	Local	Total
Statement of Principles	12	3	1	16
Quality Standards for:				
Offices	8	2	2	12
Investigations	3	3	1	7
Inspections, Evaluations, & Reviews	5	3	1	9
Total	**28**	**11**	**5**	**44**

On April 23 and 24, 2001, the Committee convened to consider in detail the comments it had received. The Committee made appropriate changes to the exposure drafts in response to the comments and produced final drafts of the documents for submission to the Association's Board of Directors. On May 16, 2001, the Board of Directors found that the draft documents represent generally accepted principles, quality standards, and best practices generally applicable to federal, state, and local offices of inspectors

general. The Board voted to recommend that offices of inspector general adopt these documents for their use with the following or similar language:

> *The generally accepted principles and quality standards, formally approved by the ASSOCIATION OF INSPECTORS GENERAL℠ on 16 May 2001, are hereby adopted by this office insofar as they do not conflict with statute, regulation, executive order, or other policy of this office.*

2004 Amendments

In May 2004 the Quality Standards for Offices of Inspectors General were amended to make minor corrections and to insert under Staff Qualifications, paragraph "E. Continuing Professional Education/Development."

2014 Amendments

In May 2014 the Board approved minor clarifying and corrective amendments to the documents

2023 Amendments

In 2017 the Principles and Standards Committee began a review of the *Principles and Standards for Offices of Inspectors General*. The existing principles and standards were initially reviewed by the committee and subcommittees established for each section of the document.

After initial reviews and deliberations by the Principles and Standards Committee and its subcommittees, an exposure draft was prepared. On September 24, 2019, the Board of Directors approved distribution of the exposure draft for comments. On October 8, 2019, a call for comments on the exposure draft was placed on the Association's website (inspectorsgeneral.org) and sent by email to members of the Association. Comments were requested by November 30, 2019. The Executive Director sent a reminder email to members on November 12, 2019. The Association received detailed comments and recommendations on the exposure draft from 12 individuals representing federal, state, and local organizations.

After a significant delay attributed in large part to the cancellation of in-person board and committee meetings during the first year and a half of the COVID-19 pandemic, the committee met three times (November 30 and December 12, 2021, and May 5, 2022) by video conference. In the meetings the committee painstakingly reviewed and discussed the comments and proposed changes.

On November 3, 2021, the chairperson provided the committee members with a copy of the updated draft for discussion. The updated draft accepted all of the proposed

changes to the exposure draft and noted in track changes new proposed changes in response to the comments received on the exposure draft in those instances in which the proposals were straightforward edits – such as corrections in grammar and punctuation and edits for consistency between sections – and where the proposed changes were consistent with the intentions of the exposure draft, accepted principles and practices in the field, or well-established Association positions.

On October 11, 2022, the Board of Directors approved the revised Principles and Standards for Offices of Inspector General.



POLICIES & PROCEDURES (PUBLIC)
Howard County – OIG

(Updated as of March 13, 2026)

I. GENERAL INFORMATION

Creation and Evolution of the Office

In 2024, the Howard County Council passed Bill 61, which created the Office of the Inspector General. The enabling statute is Howard County Code, Title 22 Subtitle 12. The Office is also included in the County Charter at Section 915.

Purpose of the Office

The mission of the Office, as articulated in HCC 22.1201, Purpose, is to provide increased accountability and oversight in the operations of any department, office, or entity receiving funds from the County government by:

(a) Investigating fraud, waste, and abuse; and
(b) Identifying ways to promote efficiency, accountability, compliance, and integrity.

The Office considers misconduct investigations as falling under its mission in that these investigations promote accountability and integrity in the County.

Responsibilities of the Office

The Office has the following responsibilities, as stated in HCC 22.1203(c):

- evaluate, investigate, inspect, and monitor the activities and records of the County Government, external entities, and individuals receiving County funds for, but not limited to, contracts, procurements, grants, agreements, and other financial or programmatic arrangements undertaken by or on behalf of the County Government; or any other function, activity, policy, procedure, process, or operation conducted by County Government, external entities, or individuals receiving County funds or benefits;
- conduct investigations;
- provide information and evidence that relates to criminal acts to appropriate law enforcement, administrative, and prosecutorial agencies;
- receive and investigate complaints from any source or upon its own initiative concerning alleged fraud, waste, and abuse;
- conduct joint investigations with the County Auditor;
- initiate review of, and make recommendations to, the County Executive and County Council to promote efficiency, accountability, compliance, and integrity in County government;
- establish written policies and procedures to guide functions and processes conducted by the Office;
- meet with the Inspector General Advisory Board at least twice a year to review completed investigations and advisory letters, the annual budget request, and other relevant, non-operational matters;
- meet with the County Council annually; and,

evaluations for all staff members; handling record requests made of the Office pursuant to the Maryland Public Information Act; corresponding with attorneys on legal matters; overseeing all budget-related issues pertaining to the Office; supervising all investigative activities performed by all staff members; ensuring all investigative activities are accurately and completely documented in the Office's Complaint and Case Management System (CCMS); ensuring all investigations are performed in accordance with the Office's policies and procedures and the Association of Inspectors General's *Green Book*; reviewing and approving all investigative reports; closing investigations, referring investigations to other agencies; and, tracking all property assigned to the Office.

- the **Deputy Inspector General (DIG),** who works under the IG and oversees all activities related to complaints and investigations including reviewing and responding to all complaints; conducting research; developing sources of information; representing the IG at meetings; and providing advice to the IG as needed.

- the **Assistant Inspector General Investigator (AIG Investigator)** who works under the DIG to support the mission of the Office by conducting interviews of complainants;

- do all things necessary to carry out the functions in this subtitle including, without limitation, issuing citations for any violation of Section 22.1203(d).

Powers of the Office

The Office has the following powers, as stated in HCC 22.1203(b):

- the right to obtain full and unrestricted access to all records and files maintained by the officials, agents and employees of the County and all offices, departments, institutions, boards, commissions, courts and corporations and other agencies thereof, [which?] shall at all times be open to the inspection of the Inspector General where necessary for the conduct of the Inspector General;
- the authority to administer oaths or affirmations and take testimony relevant to any inquiry or investigation undertaken pursuant to this Subtitle;
- the right of access to the head of any public entity or external entity receiving County funds or benefits when necessary for purposes related to the work of the Inspector General; and;
- subject to paragraph (d) of this Section, the power to require County employees to cooperate with the Inspector General's investigations.

Organization of the Office

The OIG consists of the following positions:

- the **Inspector General (IG)** who is responsible for the overall management and operations of the Office; establishing policies and procedures; approving proposed policies and procedures from staff; setting investigative priorities; opening investigations, approving the issuance of subpoenas; issuing reports; representing the Office at meetings and events; handling all media inquiries; hiring staff; ensuring staff are given access to proper training and continuing education; conducting performance

and other individuals and performing related research as needed to resolve complaints; providing sufficient oral and written details about complaint-related findings to the DIG so a determination can be made as to the suitability of converting complaints to investigations; preparing investigative plans for assigned cases detailing strategies, interviews to be conducted, records to be obtained, and potential issues that will need to be addressed; conducting audio-recorded interviews of witnesses and subjects of investigations; administering Garrity warnings when appropriate; analyzing accounting and financial records, operational data, electronic files, phone records, and public source documents for inculpatory and exculpatory evidence; reviewing policies, procedures, statutes, and other legal filings as needed to support the facts and circumstances of investigations; drafting reports and related exhibits for review by the DIG summarizing investigative findings and when appropriate, recommending ways to improve processes and/or procedures; and ensuring investigations are conducted according to professional standards issued by the IG and the Association of Inspectors General.

Professional Standards

All personnel assigned to the Office must:

- maintain the highest standards of conduct and professionalism when interacting with the public;
- remain objective when carrying out their official duties;
- avoid incurring any obligation or association which causes even the appearance of bias, favoritism, or conflict of interest;
- notify the IG as soon as reasonably possible if any personal view, relationship, or situation exists that could affect impartiality in the performance of duties. If the employee believes such notification directly involves the IG, the employee should notify the Inspector General Advisory Board;
- follow the instructions of supervisors and other management officials in their line of authority as well as written directives;
- obey all local, state, and federal laws, to include payment of taxes and other financial obligations;
- cooperate to the fullest extent permitted by law with other law enforcement agencies; and,
- put forth honest effort and due diligence in the performance of their duties.

Investigative Standards

The Association of Inspectors General's Quality Standards for Offices of Inspector General ("*Green Book*") are hereby adopted by the Office for investigations to the extent that they do not conflict with any other policy of the Office.

Non-Disclosure Agreements

All personnel assigned to the Office must sign a non-disclosure agreement certifying that during and after their employment with the Office, they are not to share, discuss, or reveal in any manner any Confidential Information with anyone outside of the Office. Confidential Information is defined as all information and materials provided to the employee regarding the Office's investigative, operational, and procedural matters.

Policy on Sexual Harassment and Discrimination

The Office has a zero-tolerance policy with regard to sexual harassment and discrimination of any type, to include discrimination based on race, sex, age, gender, or sexual orientation.

II. COMPLAINTS

Intake of Complaints

It is the policy of the Office to receive and address complaints that fall within the mission of the Office. Complaints may be received by the Office through the following methods:

- direct receipt by any member of the Office;
- through a Complaint Form submitted via the Office's website;
- via email or phone call directed to the Office;
- traditional mail directed to the Office; or
- walk-ins

To the extent possible, all legitimate complaints received by the Office via the tip line, email, or traditional mail should be responded to in a reasonable amount of time. All complainants shall be treated in a courteous and professional manner. Employees of the County should be reassured, when needed, that they can communicate with the Office without fear of reprisal. Every effort will be made to protect the identities of any employees who are complainants or witnesses in an investigation, unless such employees affirmatively state that anonymity is not desired, disclosure is required under the law, or disclosure is unavoidable to further an investigation.

Impairment Check

It is imperative that the IG and his/her staff be free from personal or external impairments when performing or supervising any aspect of the Office's operational work. When a complaint is received by the Office, the employee responsible for processing the complaint should notify the IG as soon as practicable if the employee believes there is a conflict that could impair, or have the appearance of impairing, the employee's judgment in handling the complaint. Should this occur, the IG will reassign the complaint to another employee and take measures to ensure the conflicted employee has no further involvement in the complaint. Similar steps will be taken should a complaint be converted to an investigation as further discussed in the Investigations

section of this manual. Additionally, if a concern is raised that affects the IG themselves, this should be raised with the Inspector General Advisory Board.

Management of Complaints

During the vetting of a complaint, the Office may utilize the same investigative techniques as it would during an investigation, with the exception of the issuance of subpoenas and the review of employee emails. All investigative steps taken by the Office during the vetting of a complaint should be documented. This documentation should be in the form of either **Investigative Activity Reports**, which are discussed in more detail in the Investigations section of this manual, summary, or when appropriate, email communications. The recording of interviews of complainants will be done at the discretion of the IG or his/her designee with the consent of the complainant.

If during the vetting of a complaint it is concluded that there is insufficient evidence or justification to warrant the opening of a full investigation, the complaint will be deemed resolved and will be classified as having been **Administratively Closed**. Final determination of this rests with the Inspector General.

Any complaints received by the Office that do not fall within its mission should be referred out as follows:

- Routine matters that pertain to a particular agency of the County should be referred directly to that agency via email communication. Such referrals are called **Agency Referrals**

- All other routine matters should be referred to the appropriate state agency, federal agency, or non-governmental organization via email communication if feasible. Such referrals are called **External Referrals**.

- Matters that are referred to both an agency of the County and an entity outside of the County are called **Dual Referrals**.

The Office does not investigate allegations of discrimination or retaliation. Any allegations of discrimination are to be referred to the County's Human Relations Commission and any allegations of retaliation are to be referred to the County's Office of Human Resources.

III. INVESTIGATIONS

Opening of Investigations

The IG, in consultation with the DIG, determines which complaints received by the Office will result in the opening of an investigation. As noted in the Office's responsibilities section of this manual, the Office may also self-initiate a review of the operations of the County as deemed

appropriate, and such reviews could also lead to the opening of investigations. Prior to the opening of any investigation, the IG will consider the motivation of the complainant, the credibility of the complainant, the facts and circumstances of the complaint, the potential for obtaining corroborating evidence, the IG's investigative priorities, the availability of resources, the potential financial risk to the County, the existence of any security or safety-related issues, and the potential benefit(s) to the public.

New investigations will be assigned a five-digit case number (xx-xxx) with the first two digits representing the fiscal year and the last three digits being assigned sequentially throughout the fiscal year. For example, the 5th investigation opened in fiscal year 2026 would be assigned case number 26-005.

Investigative Plans

An **Investigative Plan** should be completed at the outset of each opened investigation by the Investigator. The Investigative Plan should be reviewed and approved by the IG.

Management of Investigations

All investigative steps should be documented during the course of an investigation. As with complaints, this documentation should be in the form of Investigative Activity Reports. All Investigative Activity Reports should be reviewed and approved by the IG or their designee and then uploaded into CCMS. When appropriate, email communications may serve as sufficient documentation. For example, email communications among Investigators, requests for records sent via email, and the receipt of records via email, do not need to be redocumented on an Investigative Activity Report as the email alone is adequate documentation. However, the following investigative techniques should always be documented on an Investigative Activity Report:

- interviews
- surveillances
- photographs/videos taken
- subpoena-related activities
- reviews/analyses of records

The best practice and procedure for the Office is to have direct, read-only access to any and all records of the County. If direct access is not feasible, all record requests will be made in writing and submitted directly to the County employee who is most likely to respond to the request in a timely manner, while also protecting the integrity of the investigation and the independence of the Office. When appropriate, the following language should be included in record requests:

> *Because all OIG matters are deemed sensitive, it is requested that the content of this communication not be shared with anyone other than the individual(s) needed to gather the records.*

Any record requests or transmissions by the Office that contain personally identifiable information (PII) should be encrypted.

All records obtained during the course of investigations should be securely maintained under the custody and control of the Office.

All subpoenas should be reviewed and approved by the IG prior to being issued. Subpoenas should be documented on the Office's Subpoena Log and copies should be maintained in the respective case files in CCMS.

Any Grand Jury materials obtained by the Office should be clearly marked "GRAND JURY MATERIAL" and secured within the Office. Access to such materials must be limited to only those individuals specifically authorized by the court.

As a general rule, interviews of witnesses and subjects of investigations are to be recorded. Such recordings are only to take place with the consent of the interviewee, as is required under Maryland law. All in-person and phone interviews should be recorded using a handheld recorder. All interviews conducted using Webex or other video conferencing systems should be recorded, if feasible, using those system's record functions. All recorded interviews should be downloaded and saved to CCMS as soon as practicable along with the original notes taken by the Investigator(s).

The Office's standardized Interview Preamble form should be utilized by Office personnel at the outset of each interview. The form ensures that the particulars of the interview, such as the date, time, location, and individuals present, are captured on the recording. The form also ensures that interviewees are told, on the record, in what capacity they are being interviewed (i.e., as a witness or a subject) and the purpose of the interview (i.e., pursuant to a complaint or an investigation). The form also serves as a reminder to the interviewer to provide the interviewee with background on the Office and its mission if appropriate.

For recorded interviews, the Investigator should use the Investigative Activity Report to merely document the pertinent points covered during the interview as the recording itself represents the most accurate depiction of what took place during the interview. The Investigator should include the following standard language at the end of the Report:

> *This report is intended to only be a summary of what took place during the interview. For a full account of the interview, please refer to the original recording.*

There may be instances where the IG or his/her designee determines that the recording of a witness interview is not required or feasible or where the interviewee refuses to allow the Office to record the interview. In such instances, the Investigator will prepare a more detailed Investigative Activity Report documenting what transpired during the interview, to include the reason the interview was not recorded.

Any employee of the County who is the subject of an investigation where no criminal prosecution is anticipated, but the employee is refusing to cooperate with the Office, should be given *Kalkines*

warnings prior to the employee's interview. Such warnings advise the employee of a duty to cooperate with the Office as a condition of employment, and that a failure to cooperate could result in disciplinary action, which may include termination. They also advise the employee that neither the information provided during the interview, nor the fruits of that information, may be used against the employee in any criminal proceeding, but may be used in a civil or administrative proceeding.

Any employee of the County who is the subject of an investigation that could result in criminal charges should be given *Garrity* warnings prior to the employee's interview. Such warnings advise the employee that while the employee is required to cooperate with the Office as a condition of employment, the employee is not required to answer questions if the employee believes the answers to those questions could be incriminating. They also advise the employee that a refusal to answer questions on the grounds that the answers may be incriminating will not alone subject the employee to disciplinary action.

Unless otherwise indicated by the IG, all interviews of the County Executive, members of the County Executive's staff, the County Solicitor, members of County Council, and directors, shall involve the DIG or the IG.

If requested by an interviewee, an attorney or union representative shall be permitted to accompany the interviewee to the interview so long as the attorney or union representative does not impede the interview.

Because the Office does not have law enforcement powers, any investigation that involves possible criminal conduct should be referred as soon as practicable to the appropriate local, state, or federal law enforcement agency. When appropriate, the Office may work joint investigations with law enforcement agencies.

When a matter is referred to the Office of the State's Attorney for possible criminal prosecution, the IG will provide the affected individual or entity with a copy of the report or recommendations, and such person or entity will have 10 working days to submit a written explanation or rebuttal of the findings before the matter is referred. The IG will attach this written explanation or rebuttal to the Office's report or recommendations submitted to the Office of the State's Attorney. The aforementioned policy need not be followed if doing so would jeopardize a pending criminal investigation.

IV. REPORTS & REFERRALS

Reports to the Public

The Office shall issue three types of public reports as follows:

- **Annual Reports** summarizing the Office's accomplishments for each calendar year. The Annual Report shall be submitted simultaneously with the Inspector General Advisory

Board's annual report. The Annual Report should be posted on the OIG's website within 60 days of the end of the fiscal year. The Annual Report shall be submitted consistent with HCC 22.1000 which states

- A document shall be sent electronically to:
    - (1) each member of the County Council;
    - (2) the Council Administrator; and
    - (3) the County Auditor.
    - A document shall be sent as a searchable portable document format (PDF/A) file that meets the standards published for that file type by the International Organization for Standardization.

- **Investigative Reports** summarizing the results of substantiated investigations. The IG may also publish the results of investigations that were deemed unsubstantiated or unresolved if the IG determines it is in the best interest of the public. The standard used by the Office when determining if an allegation has been substantiated is the preponderance of evidence standard (i.e., is it more likely than not that the evidence proves the allegation). In the conclusion section of all Investigative Reports, a statement should be made as to whether the matters under investigation were substantiated, unsubstantiated, or unresolved. The Office defines those terms as follows:

    - **Substantiated** – sufficient evidence existed to justify a reasonable conclusion that:
        - the alleged action(s) occurred and it resulted in one or more violations of law, policy, rule, or a contract;
        - the matter under investigation caused inefficiencies within the County that resulted in waste;
        - there was a failure to hold accountable one or more of the County's officials for actions that were detrimental to the County or its citizenry; or
        - the integrity of the County was negatively impacted by a particular action or series of actions on the part of one or more of the County's officials.

    - **Unsubstantiated** – there is insufficient evidence to justify a reasonable conclusion that any of the four bullet points listed above occurred.

    - **Unresolved** – there is neither sufficient nor insufficient evidence to justify a reasonable conclusion that any of the four bullet points listed above occurred. In other words, the result of the investigation was inconclusive, and it is believed that the cost associated with continuing the investigation will outweigh the likelihood that additional evidence will be uncovered.

Investigative Reports are to be distributed to the County Administrative Officer, County Executive, Chief of Staff, County Solicitor, County Council, Inspector General Advisory Board, and when appropriate, agency heads whose departments are impacted by the reports. Investigative Reports are to be published on the OIG's website.

All Investigative Reports shall have the following reference line in the report:

- OIG Investigative Report - Case XX-XXX

If multiple Investigative Reports are issued under the same case number, the reference line shall incorporate a sequential numbering system as follows:

- OIG Investigative Report - Case XX-XXX-1
- OIG Investigative Report - Case XX-XXX-2
- OIG Investigative Report - Case XX-XXX-3

All Investigative Reports are to be understandable, concise yet complete, well-organized, and supported by competent information in the investigative file. All reports should be objective, opinions should be avoided, and findings should be based on the evidence.

All Investigative Reports shall be distributed in a timely manner at the conclusion of investigations, unless the IG determines that issuing a report could jeopardize other pending investigations.

For Investigative Reports, the IG shall request a written response from the County's Administration within 15 days of the date of the report. The 15-day deadline may be extended at the discretion of the IG upon a finding of good cause. These responses shall be distributed along with the Investigative Reports to the general public.

The IG has sole discretion on publishing employee names, titles, and positions in the Office's reports as long as publishing such information conforms to applicable privacy and freedom of information restrictions, to include the Maryland Public Information Act (MPIA). All reports issued by the Office and related records are subject to the MPIA.

- **Advisory Letters** issued on the OIG's own initiative or in response to a request received from a County department, office, or external entity subject to the jurisdiction of the Inspector General. The Inspector General shall include processes and guidelines for advisory letters in the Office of Inspector General policies and procedures. The Inspector General may publish all advisory letters in the same manner as investigation reports. Requestors of an advisory letter may submit a response or relevant update to the advisory letter that will be appended to any published letter.

  Advisory Letters are to be distributed to the County Administrative Officer, County Executive, Chief of Staff, County Solicitor, County Council, Inspector General Advisory Board, and when appropriate, agency heads whose departments are impacted by the reports. Advisory Letters are to be published on the OIG's website.

  All Advisory Letters shall have the following reference line in the report:

  - OIG Advisory Letter – (fiscal year) -XXX

All Advisory Letters are to be understandable, concise yet complete, well-organized, and supported by competent information in the investigative file. All reports should be objective, opinions should be avoided, and findings should be based on the evidence.

All Advisory Letters shall be distributed in a timely manner.

Executive Management

At the IG's discretion, certain complaints or investigations may result in referrals to the County's executive management in the form of memorandums called **Executive Management Referrals**. The case or complaint associated with the Executive Management Referral should be referenced in the "Re:" line as "Case XX-XXX" or "Complaint XX-XXX." Such referrals will not be posted to the Office's website or sent to any media outlets. Copies of the Executive Management Referrals will be provided to County Council and other law enforcement or regulatory agencies when deemed appropriate by the IG. Executive Management Referrals will be referenced in the Annual Reports as part of the Office's statistical accomplishments and general summaries will be provided. Like Investigative Reports, all Executive Management Referrals and related records are subject to MPIA. The criteria used by the IG in determining whether a matter should be treated as an Executive Management Referral are as follows:

- The severity of the conduct under investigation
- The degree with which the conduct has had a fiscal impact on the County
- The weighing of the public's right to be made aware of the conduct against the effect the public disclosure may have on the County or the specific individual(s) involved

V. CLOSING INVESTIGATIONS

The Office will close an investigation when all logical and reasonable leads have been followed; all relevant issues have been resolved; all criminal, civil, or administrative actions have been completed; or, circumstances beyond the Office's control preclude further progress. Investigations should not be closed in CCMS until all outstanding record requests have been satisfied, all Investigative Activity Reports have been completed, all evidence-related matters have been resolved, and all responses from the County's Administration have been received. To ensure the electronic case file is accurate and complete, the primary AIG Investigator assigned to the investigation along with the IG shall complete a **Case Closeout Checklist**. Once finalized, the Checklist shall be attached to the "Close Case" activity in CCMS by the DIG or the IG.

Should an investigation be closed without issuing an Investigative Report to the public or an Executive Management Referral, the primary AIG Investigator assigned to the investigation shall prepare a **Case Closeout Memo** summarizing the investigation. The summary must include the initial allegation(s), the initial investigative steps taken, why the complaint was converted to a full investigation, what investigative steps were taken during the full investigation phase, and why the

investigation was closed without issuing an Investigative Report or an Executive Management Referral.

VI. POST-INVESTIGATION ACTIVITIES

If an investigation concluded that an employee had misused their County email account or the County computer system, the Office may, at a later date, review the employee's email account or the employee's computer usage to determine if the misuse continued beyond the investigation.

VII. OTHER MATTERS

Documenting Administrative Matters

All administrative or non-investigative matters of significance should be documented in CCMS under the Administrative Activities section.

Inquiries for Information

As a general policy, all requests for investigative information from outside parties, to include media requests and requests made pursuant to the MPIA, will be routed to the IG. All other personnel must not disclose investigative information or other business related to the Office to anyone outside of the Office unless given express permission by the IG. All recordings of interviews and Investigative Activity Reports are the property of the Office and under no circumstances should they be released outside of the Office unless first authorized by the IG.

Subpoenas Served on the Office

Any subpoena served on the Office will be immediately brought to the attention of the IG and the Office's legal counsel, if deemed necessary. All responsive materials must be reviewed by the IG or the Office's legal counsel prior to being turned over to the issuing agency.

Attempts to Influence the Office or Impede its Mission

Any attempt by an employee of the County to intimidate complainants, witnesses, or members of the Office, or to otherwise hinder or obstruct an investigation, will be treated as misconduct and investigated accordingly. When appropriate, such conduct will be referred by the Office to the appropriate law enforcement agency.

Allegations Made Against the IG or Other Employees of the Office

All allegations of misconduct against the IG shall be brought to the attention of the DIG immediately. The DIG shall then immediately notify the Director of OHR, who will provide direction to the DIG as to whom, if anyone, will investigate the allegation(s).

All allegations of misconduct or other wrongdoing against the DIG shall be brought to the attention of the IG immediately. The IG shall then immediately notify the Director of OHR, who will provide direction to the IG as to whom, if anyone, will investigate the allegation(s).

All allegations of misconduct or other wrongdoing against any other employee of the Office shall be reviewed by the IG, who will determine whether or not to investigate the allegation(s).

Third Party Reviews

The Office's investigations shall be subject to quality assurance reviews by an appropriate professional, non-partisan, objective group every three to five years. A copy of the report resulting from this review shall be furnished to the Inspector General Advisory Board, the County Executive and the County Council, and shall be made available to the public.

The Office participates in the Association of Inspectors General Peer Review program. This program provides assurance to the Office's stakeholders and the public that the Office is following its established policies and procedures as well as the applicable standards established by the Association of Inspectors General for its members.

Certifications and Training

Within one year of joining the Office, the following certifications shall be obtained from the Association of Inspectors General for the listed positions:

- IG – Certified Inspector General
- DIG – Certified Inspector General
- AIG Investigators – Certified Inspector General Investigator

Every two years, the IG, DIG, and the investigative staff shall complete 40 hours of continuing professional education (CPE) training, which directly enhances their professional proficiency. Of the 40 hours, 12 of those hours must be in subjects directly related to the employee's area of responsibility or the government environment.

All Office staff shall comply with the County's required training for its employees, including all computer security-related training.

All Office staff should document their respective training on the Office's Training Log, which notes the following information: the date(s) of the training, the name of the training, the location of the training, whether CPE credits were earned, and whether the CPE credits earned were in the employee's area of responsibility.

Inspector General

4/1/2020
Date Adopted

Outlook

Inspector General Bill for Custodian of Public Records Receives Compelling Testimony

From STUART KOHN <stukohn@verizon.net>
Date Tue 10/20/2026 1:10 PM
To via Howard-Citizen <howard-citizen@googlegroups.com>
Cc Ball, Calvin <cball@howardcountymd.gov>; CouncilMail <CouncilMail@howardcountymd.gov>

1 attachment (43 KB)
HCCA Testimony - CB69-2026 - IG (1) (1).docx;

WARNING!!!
This email originated from someone outside of Howard County
DO NOT CLICK LINKS OR OPEN ATTACHMENTS
unless you recognize the sender and know for sure that the content is safe

FYI,

We are happy to report that last evening's testimony regarding the Inspector General obtaining access to public records was unanimously Favored by all the individuals who testified. You can watch by going to https://howardcounty.granicus.com/player/clip/6983?view_id=6&redirect=true and scrolling down to CB69.

HCCA strongly Approves CB69-2026 introduced by Council member Deb Jung. Our testimony can be viewed by going to the attachment and the Bill can be seen by going to https://apps.howardcountymd.gov/olis/api/Documents/LegislationDocument/45878.

The Bill should without question be unanimously Approved by our Council members based on last evening's public testimony and the 85% voting in Favor of the establishment of the Office of the Inspector General in November 2024.

Stu Kohn
HCCA President
Website: https://howardcountyhcca.org/

Cc: County Executive and Council Members

Sent from my iPhone

HCCA Howard County Citizens Association
Since 1961...
The Voice Of The People of Howard County

Date: 19 October 202
Subject: HCCA Testimony for CB69-2026

I am Stu Kohn from Scaggsville testifying on behalf of the Howard County Citizens Association, HCCA as its President. We are in **FAVOR** of CB69-2026. Thank you, Council Member, Jung for introducing the Bill and only hope your colleagues will unanimously vote in **FAVOR** especially if you believe in the voices of your constituents.

Tonight many of us are missing the TV program " The Voice." The 136,649 or 85% who voted in **FAVOR** of the referendum are simply looking to ensure our voices will always be fully heard, and all applicable relevant information is readily available for the Inspector General (IG) to thoroughly investigate all cases. The IG Office is to provide constituents with a voice, and you rightfully praised the establishment of the Office of the IG by approving CR107-24.

The referendum was clear and concise especially when it stated in part, "**The office would do its work without interference from the County Executive and County Council."** This is what we voted on and expected transparency and accountability which is paramount to the success of the Office of the IG.

The following are statements from our elected officials:

County Executive Calvin Ball - "We commend the Howard County Council for unanimously passing Council Bill 61, which will create the framework for the forthcoming Office of the Inspector General. I am pleased to see a bi-partisan outcome which included engagement from across Howard County government and our community. During the summer when the County Council began deliberating the establishment of the OIG, I supported a fair and collaborative approach. This inclusive and constructive process reflects our shared goals of ensuring transparency and good government."

Dr. Jones - "I am extremely pleased that all five Council members have come together to support a Charter Amendment and that Council member Liz Walsh helped pave the way with her introduction of CB47-2024 and CB48-2024."

Deb Jung - "With this Charter Amendment, the Council will have the flexibility to create an Inspector General Office that will be independent, be fully funded, and have access to outside counsel if need be."

Christina Rigby - “The creation of the Office of Inspector General responds to the loss of robust local investigative journalism and ensures that we maintain and build upon the trust between the people we serve and Howard County Government.”

Liz Walsh - “I am delighted that overwhelming public support demonstrated earlier this month for District 1’s legislation to establish an Office of the Inspector General — now — has prompted this unanimously supported Charter Amendment to do the same.”

David Yungmann - “I appreciate the collaboration with my colleagues to reach consensus on this important effort. We should use this opportunity to improve government accountability by creating an independent, bipartisan Inspector General.”

The establishment of the Office of the IG is in our opinion the best piece of legislation you approved during your years in office. Thank you! Now it’s your obligation to ensure the IG is in no way limited in any investigation. We didn’t vote for any hindrance or unwanted interference!

When referring to the Bill - page 1, lines 21 to 23 it reads, “Custodian of Records. Pursuant to 4-101(D) (2) of the general provisions Article of the Annotated Code of Maryland, the Inspector General is authorized to have physical custody and control of Howard County Government Public Records.” This is what we all expected when the Office of the IG was established!

We heard in your legislative session the concern the Bill may not have legal sufficiency. Would someone please tell us why because if this were true why is the public testifying on this Bill?

We do suggest you consider specifying if there are any exceptions regarding “Public Records” whereby the IG would not be permitted to have access.

Your unanimous **APPROVAL** of CB69-2026 which should be a no brainer is imperative! There should be no excuses! Howard County needs to be the leader now and the future! We can’t wait for the State! Please allow Ms. Kelly Madigan to do the job she was hired to do!

Thank you,

Stu Kohn
HCCA President

The wording of the Referendum:

“Amending the County Charter to create an independent Office of Inspector General to provide increased accountability and oversight of county government and county funded organizations. The Inspector General would investigate fraud, waste and abuse, and identify ways to promote efficiency, accountability, compliance and integrity. **The office would do its work without interference from the County Executive and County Council.** The office could hire legal, financial and technical advisors as needed. The Executive's proposed budget would have to include the funding requested by the Inspector General, and the Executive could not reorganize the office. The County Council would pass a law to specify the details of the office, including the appointment, removal and oversight of the Inspector General. The law may also provide for the use of a Council appointed board.”

Outlook

CB69-2026 Testimony

From Mitch <mitch.stahm@gmail.com>
Date Wed 10/21/2026 10:01 AM
To Harrod, Michelle <mrharrod@howardcountymd.gov>; Anderson, Isaiah <ianderson@howardcountymd.gov>

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Ms. Harrod and Mr. Anderson,

I wanted to send over the written draft of my verbal testimony from Monday night. Would you please make sure that it makes it to the Council Members? If you need it in a PDF or Word format please let me know. Also, please pass along to Council that I am happy to share any citations and sources for my information and to answer any and all questions that they might have regarding the situation and/or my testimony.

Thank you!

Chair Jones and members of the Council:

My name is Mitch Stahm. I serve as vice chair of the inaugural Howard County Inspector General Advisory Board, but I am speaking today in my personal capacity as a HoCo resident, not on behalf of the Board.

First and upfront: I support CB69-2026.

In November 2024, 145,061 Howard County voters voted for Question A to establish an **independent** Inspector General. That was 85.6 percent of the votes cast on that question, or nearly six to one.

The ballot language said the office of the inspector general or (OIG) would work "**without interference from the County Executive and County Council.**" That was the promise and mandate that voters approved.

On May 20, 2026, during debate over Liz Walsh's budget amendment seeking systems access for the IG, Councilmember Rigby argued that the updated systems access agreement made proceeding unnecessary. She called pressing ahead "**performative politics**" and stated it was "**for social media points**."

Councilmember Rigby, while Councilmember Walsh's budget tactic was open to debate the underlying access problem was not fabricated or overstated, and it **did not resolve itself as suggested when that amendment failed**.

A July article quoted Inspector General Madigan explaining how difficult it is to investigate employee misconduct without personnel records. October reporting again quoted her describing difficulty doing her job without access to certain records.

While some system access was obtained which is important to note, it is not the same as the **unfettered** access needed to complete an investigation.

Today we are not debating the same budget condition. CB69 addresses the Inspector General's legal status as a custodian of records. The County Code already promises full and unrestricted access. This bill seeks to make that promise effective.

I thank Councilmember Jung for sponsoring it, and I ask Councilmember Rigby, Chair Jones and every member of this Council to support a legally sufficient solution and not just another assurance that the offices are working together which has clearly not been effective since that budget hearing.

I am not asking for confidential personnel files to be published. I am asking for lawful investigative access, appropriate safeguards, and a clear accounting of restrictions that remain for the county's IG.

Please pass CB69 with legally sufficient language, a clear implementation timetable, and a non-sensitive public report on unresolved barriers.

The 145,061 people who voted yes did not vote for a symbolic watchdog. They voted for independent oversight. Please give Inspector General Madigan and her office the lawful authority to do the job.

Thank you.

--
Mitchell Stahm