



ANNUAL REPORT 2023

RICHARD P. HENRY
INSPECTOR GENERAL

MESSAGE FROM THE INSPECTOR GENERAL

The Honorable Governor of the State of Maryland
The Honorable President of the Maryland Senate
The Honorable Speaker of the Maryland House of Delegates
The Honorable President of the Maryland State Board of Education
The Honorable Maryland State Superintendent of Schools
The Honorable Chairperson of the Interagency Commission on School Construction

I am pleased to submit this Annual Report in accordance with the Annotated Code of Maryland, Education Article, §9.10-105(a). The report summarizes the activities of the Office of the Inspector General for Education (OIGE) for the reporting period of December 1, 2022, to November 30, 2023.

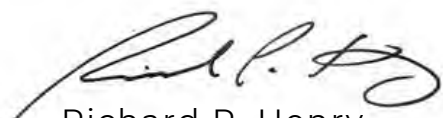
During this reporting period, we issued two investigative audit reports and continued fieldwork on ten investigative audits. We also closed 14 investigations and opened 14 new investigations. In addition, we processed 253 hotline complaints. To enhance public access and transparency of our work, we continue to post our reports on oige.maryland.gov, a publicly accessible, text-searchable website containing our latest public reports.

None of the achievements of this office would be possible without the dedication and professionalism of my team in their continuing effort to help the OIGE improve its operations. The accomplishments reported in the attachments below are the results of their efforts.

The State of Maryland has enacted significant legislation and devoted additional monetary resources to reform our state's education system over the past few years. We all want that good work to continue, and I look forward to working with you.

In closing, I look forward to continuing to work with this outstanding OIGE team, the Department, Maryland legislature members, and my inspector general community colleagues to assure taxpayers that the State of Maryland is using their hard-earned money effectively and efficiently.

Respectfully submitted,



Richard P. Henry
Inspector General

NUMBERS AT A GLANCE

24

Local Education Agencies



1,421

Public Schools K-12



\$9.2B

State Aid to Local
School Agencies
(FY23 Appropriation)



128,107

Full Time Public
School
Employees



\$356M

MSDE Budget
FY22 Actual

1,535

MSDE Staff Positions
FY22 Actual

\$3.8B

Maryland Blueprint
in additional funding
over 10 years.



16

OIGE
Full-Time Employees



\$2.4M

OIGE Budget
(FY23 Appropriation)



\$30M

Identified Savings
and/or Waste by OIGE
since 2020



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INTRODUCTION

The State of Maryland created the OIGE in 2019 by enacting Maryland Education Code § 9.10. The Association of Inspectors General, a standard-setting body for Inspectors General, asserts that an Office of Inspector General should be established statutorily to define its authority and credibility.

To ensure that Maryland's early childhood, primary, and secondary education systems are performing at the highest levels, the Maryland legislature created this independent investigative agency to provide accountability in the expenditure of public funds for education. The position of Inspector General (IG) is appointed unanimously by the Governor, the Attorney General, and the State Treasurer, subject to the advice and consent of the Maryland Senate.

OIGE MISSION STATEMENT

The mission of the OIGE is to ensure integrity within the operations of Maryland Public Schools, the Maryland State Department of Education (MSDE), Boards of Education, the Interagency Commission on School Construction (IAC), and Nonpublic schools that receive State funds by conducting independent, accurate, and thorough investigations into allegations of fraud, waste and abuse, and financial mismanagement.

BUDGET

The OIGE ensures integrity in the operations of Public Schools by conducting meaningful, accurate, and thorough investigations and investigative audits into allegations of fraud, waste and abuse, and financial mismanagement. The OIGE also reviews local school systems, practices, and procedures to determine their effectiveness in preventing fraud, waste and abuse, and financial mismanagement.

In Fiscal Year 2022, the OIGE started with 16 authorized positions and a total budget of \$2.4 million. One Deputy Inspector General (DIG) oversees audit and investigative operations and assists the IG in managing the OIGE. The OIGE is also supported by an administrative staff member who ensures all work adheres to state standards, rules, and regulations.

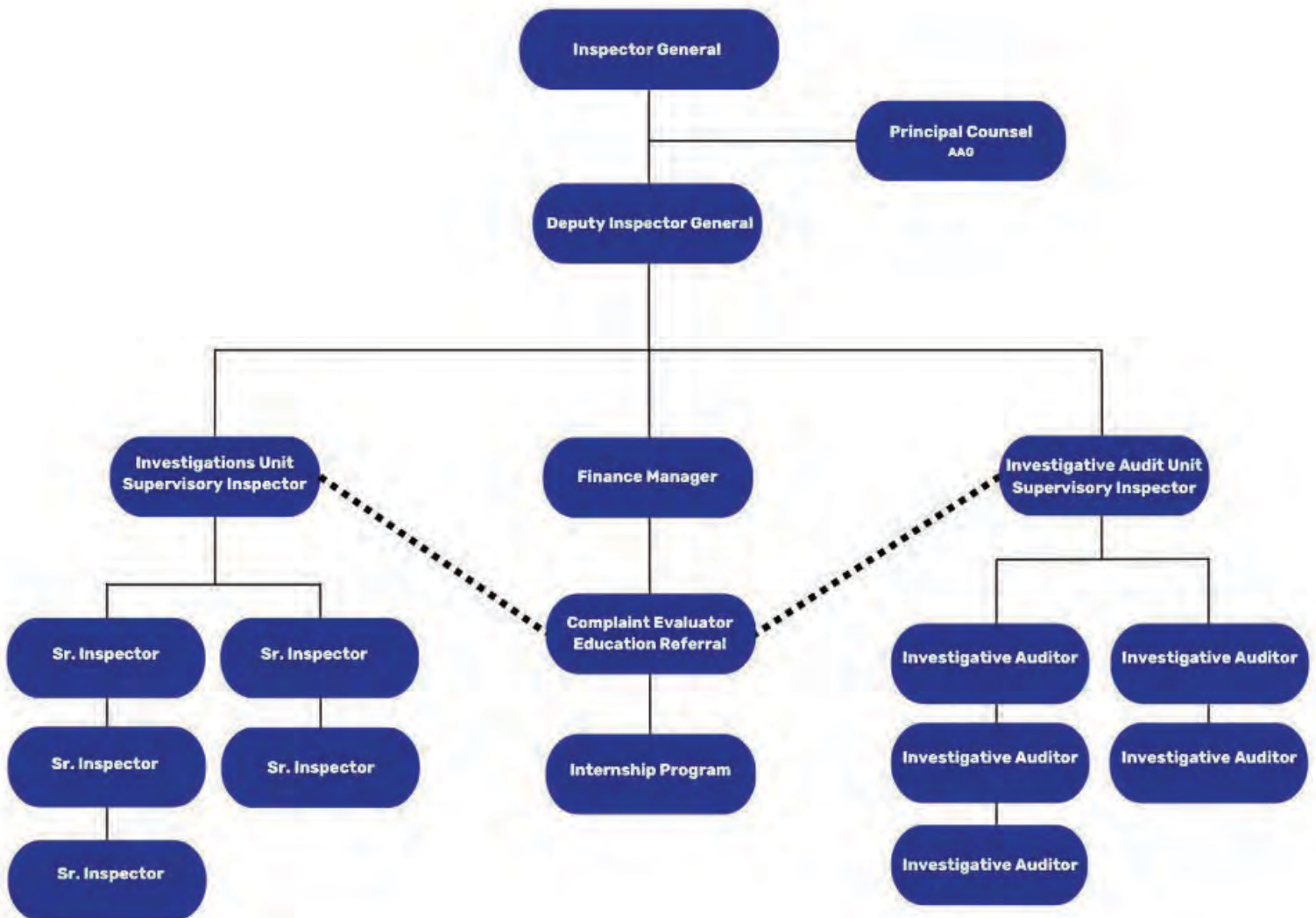
RESPONSIBILITIES

The OIGE is comprised of investigative auditors, investigators, and specialists who have the authority to examine all functions within state and local education and those of private entities that do business with the State of Maryland and local education agencies (LEA). The Investigative Audit Unit conducts audits and evaluations that cover a wide range of programs, processes, functions, areas, and topics. The Investigations Unit conducts reviews and investigations of individual crimes and misconduct. Investigative audits and investigations are conducted in support of the State's ongoing efforts to minimize risk through competent review of information related to education executives, senior managers, and vendors and contractors. The OIGE's responsibilities include the following:

- Examining and investigating school boards, local education agencies, public schools, nonpublic schools that receive state funds, the Maryland State Department of Education, and the Interagency Commission on School Construction,
- Conducting management reviews and investigations concerning instances of educational fraud, waste, and abuse,
- Recommending corrective action concerning fraud, waste, abuse, compliance, and internal control deficiencies,
- Reviewing allegations associated with the violation of civil rights, as defined in federal or Maryland State laws, of students or employees,
- Ensuring that policies and procedures governing the prevention and reporting of child abuse and neglect comply with applicable federal and state laws,
- The IG shall report on or before December 1 of each year a report to the Governor, the General Assembly, the State Superintendent of Schools, the State Board of Education, and the IAC.

ORGANIZATION AND STAFF

The IG is appointed by the Governor, Attorney General, and Treasurer. The IG manages the OIGE with the assistance of one DIG and two Supervisory Inspector Generals. The office has grown from one position in 2020 to a staffing level of 16 full-time employees (FTE) who execute the mission of the OIGE. The basic organizational structure in FY 2023 was as follows.



CREDENTIALS AND QUALIFICATIONS

The OIGE has highly educated professional staff, most having advanced degrees and professional certifications in their areas of expertise. The staff also has a diligent work ethic and is committed to providing quality service to all State stakeholders. The OIGE benefits from a diverse workforce reflective of the state it oversees.

The OIGE is committed to maintaining a high professional standard concerning our oversight mission. Our staff is active in professional organizations, such as the Association of Inspectors General (AIG), the American Institute of Certified Public Accountants (AICPA), the Institute of Internal Auditors (IIA), and the Association of Certified Fraud Examiners (ACFE).

INVESTIGATION STANDARDS

The OIGE conducts its investigative audits and investigations in accordance with the AIG's *Principles and Standards for Offices of Inspectors General*, generally accepted principles, quality standards, and best practices applicable to federal, state, and local offices of Inspectors General.

INVESTIGATIONS

The OIGE is charged with investigating educational financial mismanagement and misconduct and is responsible for conducting investigations designed to ensure the preservation of evidence for possible use in criminal prosecution.

The OIGE conducts its investigations according to the ***Principles and Standards for Offices of Inspector General***. The AIG drafted these principles based on the Federal Inspectors General quality standards issued by the President's Council on Integrity and Efficiency. The principles and standards represent generally accepted principles, quality standards, and best practices applicable to federal, state, and local Offices of Inspector General.

If, during an investigation, evidence indicates that a criminal act may have been committed, the OIGE will notify the Maryland State Police, Office of the Maryland Attorney General, Office of the State Prosecutor, respective State's Attorney's Office, or other appropriate law enforcement agency. If a law enforcement agency elects to investigate, the OIGE will place on hold that portion of the OIGE investigation and retain the case on "monitor" status. If a law enforcement agency declines to investigate, the OIGE will determine if administrative action is appropriate.

During this reporting period, the Investigations team identified three-quarters of a million dollars in mismanaged education funds.

INVESTIGATIVE AUDITS

Some complaints that involve complex issues require more than a detailed investigation. The OIGE's Office of Investigative Audits manages cases with broader scopes or topics that require extensive data analysis. An investigative audit utilizes audit techniques to examine programs and operations. An investigative audit has clear objectives and provides stakeholders with a written report that answers those objectives and provides actionable recommendations.

During this reporting period, the Investigative Audit team completed two complex investigative audits and identified over \$ **6.24** million in mismanaged education funds.

The OIGE is confident that investigative audits have deterred vendors, contractors, and employees who would otherwise attempt to circumvent policies, procedures, and the law.

COMPLAINTS RECEIVED

The OIGE receives allegations of fraud, waste, and abuse from various sources, including mail, in person, email, by referral from other state departments and outside agencies, and the OIGE's hotline and website. All complaints received by the OIGE hotline are reviewed, and matters that warrant action are opened as an investigation or investigative audit or referred to the proper LEA for appropriate remediation. The hotline also enables anonymous communication between complainants/whistleblowers and the OIGE.

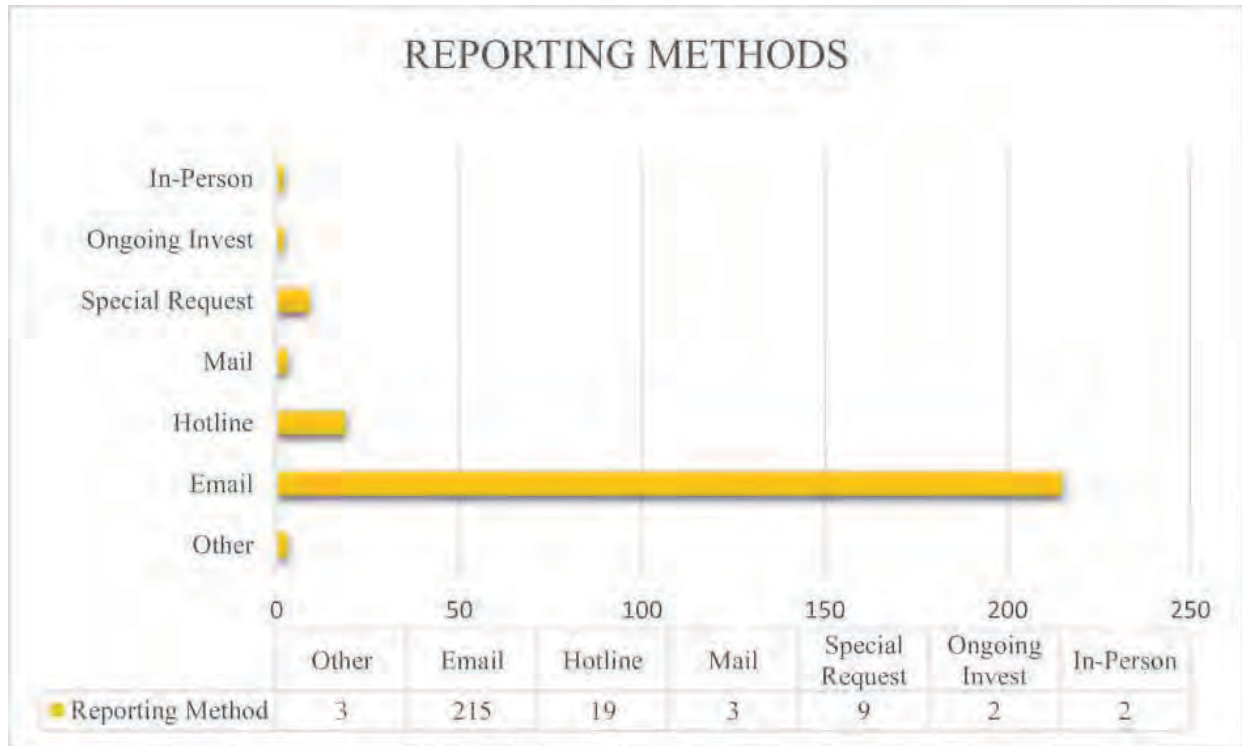
The following graphic provides a general overview of the OIG's complaint process. This process may vary depending on the nature of each complaint or allegation.



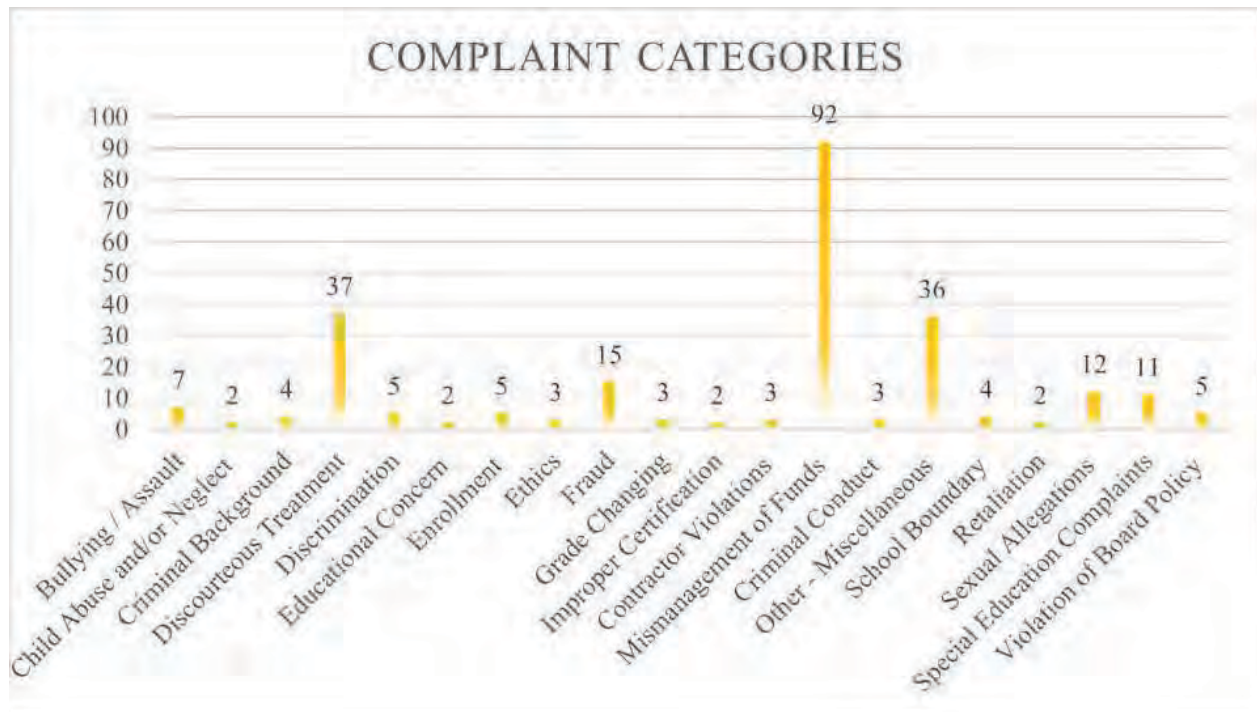
During the reporting period of December 1, 2022, to November 27, 2023, the OIGE received 253 complaints alleging misconduct, fraud, waste and abuse, and financial mismanagement. These complaints included allegations of misconduct by education employees or vendors and allegations of county school superintendents exceeding their statutory spending authority.

Of the complaints received, 88, or 35% of the overall complaints were received anonymously. Although the OIGE responds to anonymous complaints, it is far more challenging to begin an investigation without questioning the complainant and evaluating the credibility of the information received.

The chart below reflects the method used to notify the OIGE of a complaint.

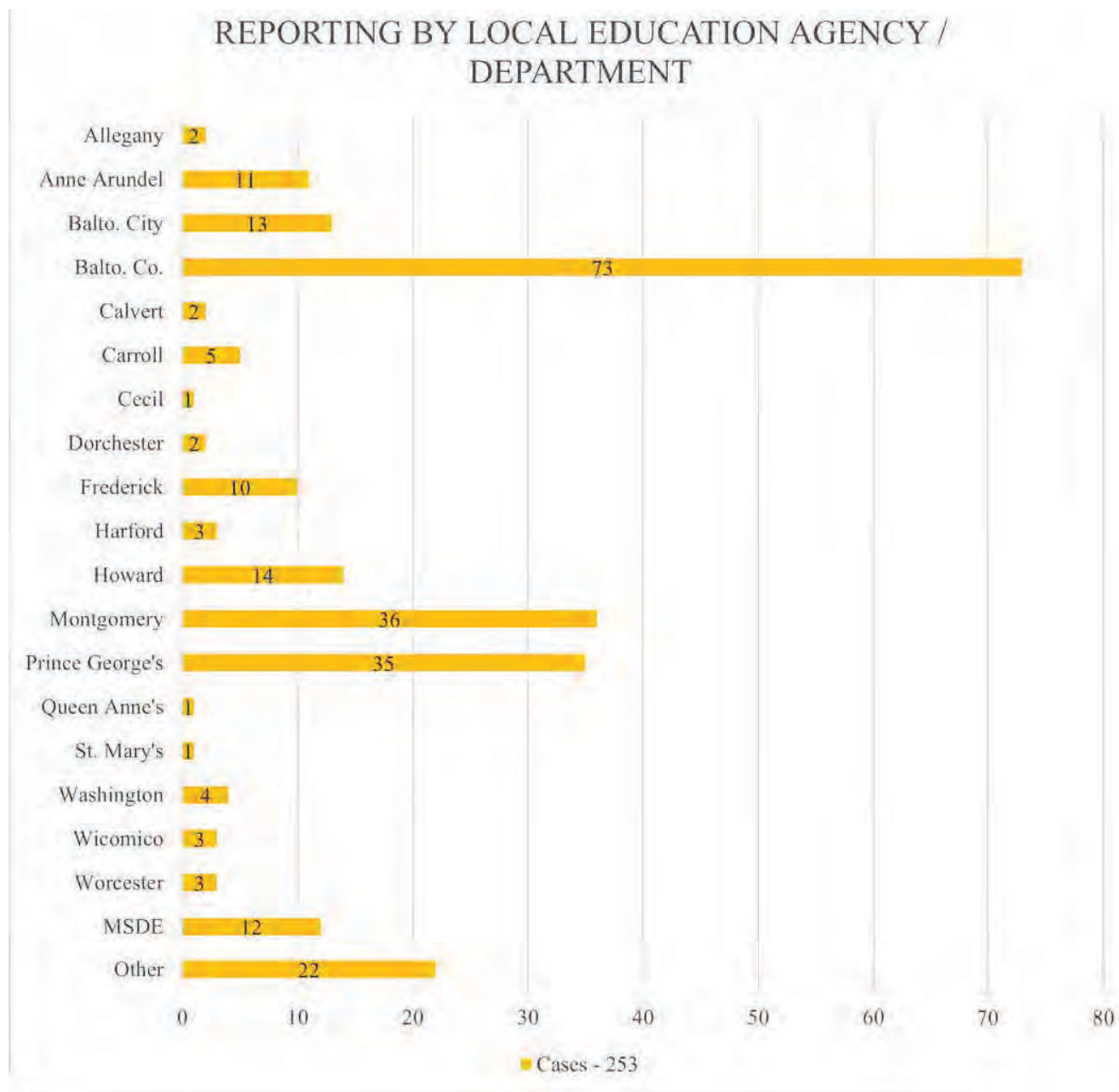


The chart below shows the categories by which complaints are identified.



The OIGE experienced a **107** % increase in complaints received over the last reporting period. During this reporting period, 249 complaints have been closed, 13 have been elevated to an investigation, and two have been assigned for an investigative audit.

The chart below shows the number of complaints filed with the OIGE by local education agencies or departments.



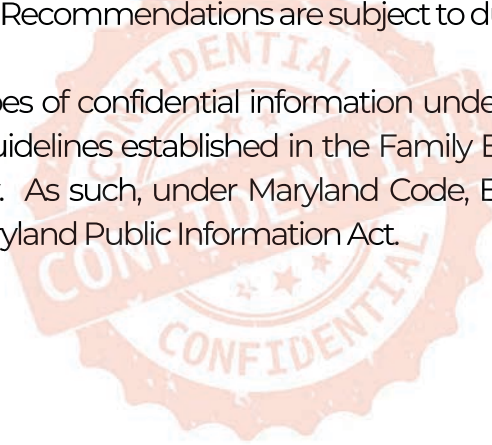
As of November 27, 2023, the OIGE has received, reviewed, referred, closed, or initiated an investigation into the above local education agencies, boards of education, or state agencies.

The OIGE conducted numerous investigations of allegations that did not reveal evidence of wrongdoing. Many complaints are demonstrative of systemic problems. Therefore, the OIGE looks closely at LEA policies and procedures to ensure that the best interest of the student and educational professional is served.

CONFIDENTIALITY

A complainant or anyone providing information to the OIGE may request that their identity be kept confidential throughout the investigative process. The OIGE attempts to procure information from other sources. Under Maryland Code, Education Article §9.10-104(f), the OIGE is mandated to ensure that no one will face retaliation for making a good faith complaint or providing information in good faith to the OIGE. At the same time, an accused employee is required to have sufficient information to enable them to present a reasonable defense. Recommendations are subject to due process requirements.

OIGE reports contain various types of confidential information under State and Federal law. The OIGE follows the requirements and guidelines established in the Family Educational Rights and Privacy Act (FERPA) to ensure confidentiality. As such, under Maryland Code, Education Article §9.10-104(g), OIGE reports are not subject to the Maryland Public Information Act.



CASE MANAGEMENT

The OIGE receives reports of educational concerns and complaints by various means. Individuals can inform the OIGE and provide their contact information via telephone, website, or email. Additionally, individuals can report anonymously via tip line, email, and website. Once a report is received, it is recorded in the OIGE case management system.

The individual(s) who reported the concern are not identified unless they have given expressed permission to the OIGE to share their name and contact information.

Following an initial assessment, a determination is made concerning our approach to resolving the issue. The Complaint Evaluator reviews applicable policies and procedures to determine if the complaint will be referred to an LEA or elevated to the respective Supervisory Inspector General (SIG) for an investigative audit or investigation.

If the evaluator determines the reported concern is administrative, they will work directly with the respective LEA Accountability or Compliance Officer to resolve the issue. The OIGE requires all LEAs who receive a referral to provide a resolution memorandum detailing how the concern was resolved.

Issues related to a sexual allegation or emergent threat to the safety of students and education professionals are immediately shared with law enforcement, LEAs, and the Maryland Center for School Safety (MCSS).

INVESTIGATIVE PROCESS

The OIGE investigative process begins with reviewing complaints to determine whether the facts suggest possible misconduct. The OIGE reviews records and interviews relevant witnesses if an investigation is warranted.

If a complaint does not merit a full investigation, the OIGE may refer the complaint to the appropriate parties, such as the Chief of Accountability, Compliance Officer, or law enforcement (if criminal acts appear to have been committed).

The OIGE is authorized by statute to subpoena witnesses, administer oaths or affirmations, take testimony, and compel the production of all information that reasonably relates to an inquiry or investigation undertaken by the OIGE. The OIGE issued **21** subpoenas for personal appearance, education, business, or financial records relevant to ongoing investigations during this reporting period.

COOPERATIVE PARTNERSHIP

To ensure that local governments can investigate fraud, waste, abuse, and financial mismanagement, the OIGE has formed an Investigative Educational Task Force with the U.S. Department of Education – OIG, Baltimore City, and Baltimore County Inspectors General and the Federal Bureau of Investigations (FBI). The task force’s primary mission is to cooperatively investigate and report individual(s), vendor(s), and contractor(s) who are engaged in educational fraud.



From Left to Right:

*Kelly Madigan, Inspector General
Baltimore County*

*Richard Henry, Inspector General
Maryland Education*

*Isabel Cumming, Inspector General
Baltimore City*

*Megan Limarzi, Inspector General
Montgomery County*

INVESTIGATIVE SUMMARIES

Findings Regarding the Wicomico County Public Schools System Support Staff Submitting Fraudulent Employment Hours for Non-Worked Services.

The OIGE received a complaint alleging that a Wicomico County Public Schools (WCPS) support staff employee had submitted fraudulent payroll hours and received compensation from the school system. The allegation further alleged that the employee signed in using an electronic application from an off-site location, but was not working when they made the claim.

The OIGE conducted a preliminary investigation into this allegation. Following our initial review, the OIGE notified the Wicomico County Sheriff's Office of possible criminal activity according to the Annotated Code of Maryland, Education Article §9.10-104(h).

The Wicomico County Sheriff's Office conducted a full investigation of this allegation, resulting in criminal charges filed in the Circuit Court of Maryland by the Wicomico County State's Attorney's Office.

Findings Regarding the Calvert County Public School System's Misuse of Education Funds to Attend the 2023 Super Bowl.

The OIGE initiated an investigation after receiving a complaint alleging that the Calvert County Public Schools (CCPS) wasted "hundreds of thousands" of dollars by the Superintendent and several administrators in their effort to send 20 students to the 2023 Super Bowl without a vote by the CCPS - Board of Education (BOE). The complainant further alleged the selection process of the students and administrators appeared inequitable.

The investigation revealed that CCPS entered into a \$344,000 sole source contract with Vendor 1 for their noted program designed to provide "access to literacy-rich and motivating educational experiences" for at-risk students to "increase self-efficacy, reading motivation, and academic success." The contract was not procured per CCPS Administrative Procedures for Policy #5510 (Business) Regarding Procedures for Bidding, Sec VI, and the Code of Maryland Regulation (COMAR) Sec 21.05.05.01-02.

The OIGE investigation found that CCPS did not procure vendor services following CCPS Administrative Procedures for Policy #5510 (Business) Regarding Procedures for Bidding, Sec VI and COMAR 21.05.05.01-02. The sole source justification documented their decision to use a specific vendor rather than justifying the need for a sole source contract. The OIGE determined that CCPS used this process, which was inherited and dated back to early 2020.

Findings Regarding the Anne Arundel County Public Schools System Mismanagement of Concentration of Poverty Grant Funds Designated for Community Schools.

The OIGE received a complaint alleging that a former Anne Arundel County Public Schools (AACPS) Community School Coordinator mismanaged program funds by compensating a family member. The family member allegedly worked at program functions, spent program funds on personal items, and failed to budget for essential purchases. The complaint further alleged the coordinator improperly used program funds to purchase large ticket items, such as furniture for an elementary school entranceway, instead of material for related program activities.

The OIGE investigation revealed that the coordinator's family member(s) volunteered their time and services at an elementary school. Additionally, the OIGE could not substantiate the coordinator's use of program funds for personal or improper purchases. However, the investigation revealed several purchases in 2022 were made without supporting documentation. The coordinator did admit to not maintaining an organized method to track receipts during the school year (SY) 2021-22 but believed they retained most of the receipts in their school office. Our review of the program did indicate a lack of required record-keeping and proper training of coordinator personnel.

The investigation further found that the guidance the MSDE provided to LEAs regarding managing and overseeing the Concentration of Poverty funding is vague. While Maryland Code, Education Article §9.9-101(e) defines what should or could be considered a wraparound service(s), its overall interpretation is left to the individual school systems and program coordinator.

Findings Regarding a Baltimore City Public Schools Police Officer Submitting Fraudulent Employment Hours.

The OIGE received a complaint alleging that a Baltimore City Public Schools (BCPS) school police officer had submitted fraudulent payroll hours and received compensation from the school system. The allegation further alleged that the employee signed in from off-site locations but wasn't working.

The OIGE conducted a preliminary investigation into this allegation. Following our initial review, the OIGE notified the FBI of possible criminal activity according to the Annotated Code of Maryland, Education Article §9.10-104(h).

The FBI conducted a full investigation of this allegation, resulting in criminal charges filed in the United States District Court for the District of Maryland by the United States Attorney's Office.



Findings Regarding the Baltimore City Public Schools Lack of Use and Practice of Advising Employees of Their Constitutional Rights During an Internal Investigation

The OIGE initiated an investigation after receiving a complaint alleging inflated student enrollment data and ghost students at the Augusta Fells Savage Institute for Visual Arts (AFS). Based on this complaint, information derived from OIGE case 20-0003-I, BCPS Grade Changing, and significant media attention, the OIGE initiated this investigation on April 21, 2021, but did not continue the investigation due to an ongoing BCPS internal investigation. Instead, the OIGE investigated the lack of use and practice of advising employees of their constitutional rights under *Garrity v. New Jersey*, 385 U.S. 493 (1967) (hereinafter *Garrity*) during the BCPS internal investigation.

The OIGE found that the BCPS Staff Investigations Unit (SIU) lack of a written policy regarding *Garrity* and other protections against self-incrimination potentially places employees at risk during internal investigations and could hinder the chance of any prosecutorial consideration in cases deemed appropriate.

Findings Regarding an Allegation that the Maryland State Department of Education and the State Superintendent of Schools Engaged in a No-Bid Contract Involving a Former Education Colleague.

The OIGE initiated an investigation after receiving a complaint alleging that the MSDE and the State Superintendent of Schools, Mr. Mohammed Choudhury, awarded a no-bid contract with a former colleague outside of the State's procurement process.

The OIGE reviewed established MSDE policy and the Code of Maryland Regulation (COMAR), Title 21.0505 – Sole Source Procurement governing the justification of a sole source rather than awarding a contract through the competitive sealed bidding process.

In addition to the OIGE's review of this allegation, the Office of the Attorney General (OAG) conducted an internal review through the Assistant Attorney General representing MSDE. Based on the reviews, the OIGE determined that MSDE did follow all procurement procedures. In addition, the OIGE determined that the MSDE sole source procurement request was reviewed by the Governor's Office of Small, Minority, and Women Business Affairs and the Procurement Review Group of the Office of the State of Procurement. Lastly, the Board of Public Works approved the sole source contract on August 10, 2022.

Findings Regarding the Removal of Maryland Comprehensive Assessment Program (MCAP) Test Results from the Maryland State Department of Education's Website.

The OIGE initiated an investigation after receiving a complaint alleging that the State Superintendent of Schools and the MSDE removed publicly available data related to the MCAP from the MSDE website. The allegation also posited that MSDE had replaced and reposted revised MCAP data in an altered or de-identification format. The revised format prevents the public from analyzing student proficiency rates at the local school level and does not follow previously posted formats used by prior MSDE administrations.

The complaint further alleged that MSDE inappropriately blamed an outside vendor for the premature disclosure of the MCAP data when it posted data files to the MSDE website.

The OIGE found no evidence to substantiate these allegations. Therefore, based on the information reviewed and interviews conducted, the OIGE confirms that the State Superintendent of Schools has the authority to release data using the revised, de-identifiable data method.

INVESTIGATIVE AUDIT SUMMARIES

Baltimore City Public Schools – Student Taxicab Transportation Services

The OIGE received a complaint alleging that Z Trip, formerly Yellow Cab, was billing the BCPS system for student transportation services that were not provided. The tip stated that drivers were forging vouchers to support trips to transport students that did not take place.

The OIGE also found that the Office of Legislative Audits (OLA) conducted a Financial Management Practices Audit of the BCPS in 2018. This audit report included a finding involving unsupported taxi company invoices and incorrect rates.

The OIGE discovered approximately **\$631,547** in charges from taxicab vendors that did not appear to be supported by the student's attendance information. The OIGE also noted approximately \$86,753 in overpayments to taxicab vendors based on unsupported rates.

The payment of these charges resulted from a monthly review process that needed an appropriate review of attendance and agreed-upon rates. Additionally, OIGE noted several inconsistencies in the contract language and the operational processes with the taxicab vendors.

Finally, the OIGE noted that a **\$1,123,030** million-dollar promissory note between the BCPS and a taxicab vendor had not been satisfactorily monitored for over three years. This matter was referred to the Maryland Office of the Attorney General for review and further consideration.

Montgomery County Public Schools – State Aid Enrollment Counts

The OIGE published Investigative Audit 22-0001-A, Maryland State Department of Education State Aid Enrollment Counts in the prior year. The report indicated that the MSDE failed to correctly identify ineligible students in LEAs state aid enrollment counts.

The LEAs with the most noted discrepancies were BCPS, Prince George’s County Public Schools (PGCPS), and Montgomery County Public Schools (MCPS).

OIGE had conducted parallel investigative audits of BCPS and PGCPS enrollment counts, and those reports were published in April and June 2022. Our investigative audit reports provided specific recommendations to improve processes at those LEAs.

OIGE discovered 604 instances of ineligible students being included on MCPS’ enrollment counts for state aid, which resulted in over **\$4.4** million in misallocated funds to MCPS. The errors in eligibility determination were a result of attendance not always being correctly recorded and school staff not properly withdrawing chronically absent students in the short timeframe available to Local Educational Agencies.

Further, MCPS has not initiated effective county-wide initiatives to identify schools with attendance accuracy and withdrawal processing issues. As such, annual discrepancies have increased during the investigative audit scope. Despite the noted discrepancies representing only a small percentage of the overall enrollment counts for MCPS, a failure to correct identified shortcomings could result in further funding misallocations in the future.



CIVIL RIGHTS VIOLATIONS

In December 2023, the OIGE received one allegation related to or associated with violating a student's or employee's civil rights. This matter was referred to the Office of the Attorney General for review.

CHILD ABUSE AND NEGLECT COMPLIANCE

The OIGE has reviewed all LEA policies and procedures regarding the handling, notification, reporting, and privacy protections governing students who may be subject to child abuse and neglect. OIGE has found that all LEAs have such a policy in place that applies to state and federal law.



PRIORITIES FOR 2024

The OIGE remains committed to working with all stakeholders within the State, General Assembly, and the education community in our efforts to provide timely and informative oversight that improves education programs and operations while working to hold accountable those who seek to compromise a student's ability to receive a thorough and efficient education. Below are the priorities I have set for the coming year.

Maximizing value to stakeholders through priority and timely oversight.

1: Prioritize Oversight in High-Risk and High-Impact Areas

Our limited resources require careful selection of our work to optimize their utilization and maximize our impact. By prioritizing our efforts in areas that pose a high risk to the MSDE or have significant potential for positive outcomes if addressed, we can enhance the OIGE's performance and serve the public more effectively. Risk-based planning informs our selection process, incorporating stakeholder and public priorities, prevailing trends, underlying conditions, insights from previous work, and our annual assessment of major management challenges facing MSDE. Financial risk is a crucial consideration, ensuring proper utilization of the millions of State and Federal dollars entrusted to MSDE.

2: Deliver High-Quality, Timely Work Products

As objective factfinders, it is imperative that our findings and conclusions are evidence-based, independent, clear, and relevant. Decision makers must have complete confidence in the accuracy and independence of our work and receive it promptly to facilitate appropriate actions, including holding wrongdoers accountable and implementing recommended improvements. Upholding high-quality standards, we adhere to mandatory and recommended professional guidelines, including those set by the AIG. Our work is rooted in robust evidence, and we meticulously scope and perform our tasks to obtain the necessary data and information for sound conclusions. Furthermore, we ensure that our reports and other deliverables are accessible and clear.

3: Drive Change through Recommendations for Improvement and Implementation Monitoring

Identifying fraud, waste, abuse, and mismanagement is only the initial step in our work. We go beyond that by formulating actionable recommendations that foster positive change within MSDE and its 24 LEAs. Our precise recommendations provide specific actions to address identified problems and concerns. Equally important is our commitment to overseeing the implementation of these recommendations, ensuring that the root causes of the identified issues are effectively resolved. While reporting findings and making recommendations initiate change, our ongoing vigilance guarantees that recommendations are diligently implemented.

4: Engage Stakeholders to Promote Improvements and Accountability

Our work resonates with MSDE and LEA employee officials and members of the public who interact with MSDE and local LEAs in managing public resources. Sustained communication fosters awareness of our work, our role in driving positive change within MSDE and all LEAs, and how others can report misconduct and mismanagement. Engagement takes place at both executive and field levels to gain comprehensive perspectives and promote broader awareness.

ACRONYMS AND ABBREVIATIONS

The following provides acronyms and other information relevant to this report.

AG	Attorney General of Maryland
BOE	Board of Education
CFE	Certified Fraud Examiner
CIG	Certified Inspector General
CIGA	Certified Inspector General Auditor
CIGI	Certified Inspector General Investigator
COMAR	Code of Maryland Regulation
CPA	Certified Public Accountant
DIG	Deputy Inspector General
FBI	Federal Bureau of Investigations
FERPA	Family Educational Rights and Privacy Act
FTE	Full-Time Employee
IAC	Interagency Commission on School Construction
LEA	Local Education Agency
MCSS	Maryland Center for School Safety
MSDE	Maryland State Department of Education
OSP	Office of the State Prosecutor
SAO	State's Attorney's Office
SBOE	State Board of Education
SIG	Supervisory Inspector General
USAO	United States Attorney's Office

OIGE Work Reports Website Availability

OIGE-issued work reports are generally considered public documents, accessible on the OIGE's website, unless sensitive or otherwise subject to Maryland Public Information Act exemption. This document is not copyrighted. Readers may make additional copies of this report as needed. In addition, most OIGE reports may be downloaded from our website: <https://oige.maryland.gov>.

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