



MARYLAND OFFICE OF THE
INSPECTOR GENERAL FOR EDUCATION

Richard P. Henry
Inspector General

Yvonne K. Brooks, Esq.
Deputy Inspector General

October 18, 2024

VIA EMAIL (lhtaylor@mail.worcester.k12.md.us)

Mr. Louis H. Taylor
Superintendent of Schools
6270 Worcester Highway
Newark, Maryland 21841

Ref: OIGE Case 24-0130-C

Management Alert Report

Travel Reimbursement and Per Diem Policy

Dear Superintendent Taylor,

The Office of the Inspector General for Education (OIGE) received a complaint alleging that Worcester County Public School (WCPS) employees were misusing education tax dollars to make personal purchases such as meals when the employees were not conducting official business or travel status. The complainant further alleged that the employees purchased meals and reimbursed above the local government's allowable per diem rate¹.

The OIGE interviewed WCPS employees and reviewed purchasing card statements and receipts. Additionally, the OIGE reviewed the WCPS policy governing official travel and reimbursement procedures and the finalized employee's association agreement with the Worcester County Teachers Association (WCTA) and the Worcester County Educational Support Personnel Association (WCESPA).

Our review indicated that WCPS policy VI-D-OIP-01, which governs reimbursement was last revised on August 1, 2008. The policy states, "A&S (Administrators and Supervisors) staff will be reimbursed for all business meetings occurring at places other than their assigned duty station." The policy does not provide WCPS staff with guidance governing reimbursement allowances, incidental expenses, or local travel distance. The OIGE did find that WCPS provides staff with an "Out of County Travel Request Form." This form establishes a set per diem limit for meals. The per diem rate indicated on the form is not considered to comply with accepted

¹ Per diem is an allowance for lodging, meals, and incidental expenses.

domestic travel per diem standards. The Meals and Incidental Expenses (M&IE) breakdown indicated on the form sets a fixed meal cost for breakfast, lunch, and dinner. Established per diem breakdown standards (M&IE) are used to deduct the cost of meals furnished to staff by the government or included as part of a registration fee². (Due to staff having varying dietary, health, or religious reasons, these standards do not set a per meal limit.)

The OIGE recommends that the WCPS review its reimbursement and travel policy and establish standards established in the Code of Maryland Regulation (COMAR)³ or those accepted by the Internal Revenue Service (IRS) and as defined by the Federal Travel Regulations. Our review found that the WCPS policy indicates these established travel standards are referenced in part IV of the policy as ‘References,’ but no citations are provided or defined.

In closing, the OIGE could not substantiate the allegations and is referring this matter back to the Worcester County Public Schools and the Worcester County Public School – Board of Education for further review and consideration.

Respectfully,



Richard P. Henry
Inspector General

Cc: Todd A. Ferrante, President – Worcester County Board of Education

² Code of Federal Regulation, Title 41, Subtitle F, Chapter 301, Subchapter B, Part 301-11, Subpart A, § 301-11.18

³ Code of Maryland Regulation, Section 23.02.01.12, Standard Travel Regulations