



MARYLAND OFFICE OF THE  
INSPECTOR GENERAL FOR EDUCATION

Richard P. Henry  
*Inspector General*

Douglas H. Roloff, III  
*Deputy Inspector General*

March 17, 2022

**MEMORANDUM**

To: Dr. Kelly Griffith,  
Superintendent, Talbot County Public Schools

RE: Investigative Audit of Talbot County Public Schools' State Aid Enrollment Counts (21-0003-A)

The Maryland Office of the Inspector General for Education (OIGE) conducted an investigative audit of Talbot County Public Schools' (TCPS) state aid enrollment counts for the school years 2016-17 through 2020-21. The investigative audit was conducted as a result of a formal request from the Maryland Public Policy Institute to investigate enrollment irregularities as it pertained to state aid funding at Baltimore City Public Schools.

After a review of publicly available enrollment figures, OIGE determined that a statewide approach would best address the risk of enrollment irregularities as it pertained to state aid funding. In addition to a statewide review, OIGE conducted four concurrent reviews of individual LEAs' processes regarding state aid enrollment counts, including TCPS. Reports for these investigative audits will be published at [oige.maryland.gov/reports](https://oige.maryland.gov/reports).

OIGE conducted interviews with key personnel to determine how TCPS compiles and reports enrollment figures to Maryland State Department of Education (MSDE). In addition, OIGE reviewed a judgmental sample of 87 students with risk factors that make them more likely to have been incorrectly marked as eligible for funding (i.e., low attendance, early October withdrawals).

TCPS Attendance Records indicated that all 87 students met the enrollment and attendance requirements in the Code of Maryland Regulations (COMAR) to be eligible for state aid.

However, it was noted that in 7 instances, the withdrawal date for a student was not the date after the last day of attendance, which is required in the Maryland Student Records Systems Manual, which is codified in COMAR. Although none of the mis-dated withdrawals impacted state aid eligibility at TCPS, the risk of a student being incorrectly coded as eligible for state aid is increased when schools are not properly dating withdrawals. OIGE recommends that TCPS improve training for individuals responsible for the dating of withdrawals to ensure they are dated the day after the student's last day of attendance.

Please contact Mr. Dan Reagan, Supervisory Inspector General for Investigative Audits at (443) 721-4889 or by email at [dan.reagan@maryland.gov](mailto:dan.reagan@maryland.gov) if you have any additional questions or concerns.

Respectfully,

A handwritten signature in black ink, appearing to read "Richard P. Henry". The signature is fluid and cursive, with the first name being the most prominent.

Richard P. Henry  
Inspector General

cc: Mr. Dan Reagan – Supervisory Inspector General, Office of Investigative Audits, OIGE  
Mr. Mohammed Choudhury, Maryland Superintendent of Schools  
Mr. Clarence C. Crawford, President, Maryland State Board of Education