BALTIMORE COUNTY OFFICE OF THE INSPECTOR GENERAL

ANNUAL REPORT FY25

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I. Statement from the Inspector General

It is an honor for me to present the sixth annual report of the Office of the Inspector General ("the Office"). The report details our efforts during fiscal year 2025, which covers the time period July 1, 2024 to June 30, 2025. This report is required under Section 3-14-111 of the Baltimore County Code, and its purpose is to summarize the work of the Office during the preceding fiscal year. The accomplishments highlighted in this report demonstrate the Office's ongoing commitment to increasing accountability and oversight in the operations of the Baltimore County government ("the County").

This past January marked the end of my first term as Baltimore County's first Inspector General. As I write this, I do not know if I will be afforded the opportunity to serve a second term. Regardless of that uncertainty, my staff and I continue to work tirelessly on behalf of the citizens of Baltimore County, many of whom have provided incredible support and encouragement to the Office, and to me personally, during challenging times over the past five years. Since this may be my last time issuing this report, I thought it would be appropriate to reflect on how far the Office has come during my first term.

When I was first confirmed as the Inspector General, the Office consisted of me and a cubicle. No employees, a meager budget, and minimal awareness among County employees and residents as to the existence of the Office, let alone its intended purpose. Early on, I worked hard on outreach, both within the County government and in your communities. It was important to me to educate as many people as possible about the Office and its mission. I secured office space; hired a deputy; set up a complaint line, email account, and website; established policies and procedures; and had posters placed throughout various County buildings with our slogan – Your County, Your Voice. I connected with my inspector general counterparts in Maryland, forming a quarterly roundtable where we could share ideas and best practices. My deputy and I joined the Association of Inspectors General (AIG), and we became certified by the AIG. As word of the Office spread, we began receiving complaint calls, emails, letters, and other communications from County employees and residents about various issues they wanted addressed. Eventually, some of those complaints led to investigations and ultimately, to meaningful reports. On August 14, 2020, the Office issued its first report to the public. This would be the first of many reports that showcased the important work performed by the Office.

Over the next few years, as the workload steadily grew, so did the Office. We hired personnel, ensured those employees got certified by the AIG, hosted law student interns, expanded our physical footprint in Towson, and engaged the Office of Information Technology to design a formal complaint and case management system that could more effectively manage the increasing volume of complaints and investigations being handled by the Office. My community outreach efforts continued as did my attempts to meet with County officials to educate them about the Office and inspector general best practices. As part of my outreach efforts, I created a training course about the Office to ensure all County employees understood the role the Office played in the County government and their responsibility to assist and cooperate with the Office.

Since I began this journey in that cubicle, the Office, with the help of countless dedicated County employees and residents, has handled over 1,000 complaints, opened over 100 investigations, and issued over 50 reports, the majority of which were issued to the public and can be found on our website. Those reports identified policies and procedures that were not adhered to, County resources that were wasted, employees who committed misconduct, and vendors who defrauded the County. I am extremely proud of each of those reports, particularly those that led to policy changes or legislation that improved County government and held the stewards of that government more accountable.

Finally, I would like to reflect on some of the Office's important milestones over the past five years. During fiscal year 2021, the Office underwent a name change. When it was first created, the Office was called the Office of Ethics and Accountability, and I was given two important roles – Inspector General for Baltimore County and Executive Director to the Baltimore County Ethics Commission. I thought it was important for the name of the office to reflect its primary intended function, that is, to investigate allegations of fraud, waste, and abuse. Thus, the name was changed to the Office of the Inspector General. In fiscal year 2023, the Office worked closely with the Blue-Ribbon Commission on Ethics and Accountability ("the Commission") to undergo a review of the County's laws and policies as they pertained to the Office, public ethics, and open government. The result was a detailed report that made several recommendations that were consistent with best practices in the inspector general community. The Office readily implemented those recommendations and appreciated the Commission's efforts to ensure the Office's independence remained intact. In fiscal year 2024, I was able to focus solely on my work as the Inspector General, as the County transferred the ethics work to the Office of Law. In addition, the Office underwent its first peer review by the AIG, which resulted in an Opinion Letter stating the Office "met all relevant AIG standards for the period under review." The AIG was impressed that the Office was able to meet those standards after only being in existence for about three years. Lastly, in the 2024 general election, the citizens of Baltimore County voted overwhelmingly in favor of Question B, which added the Office to the County's Charter.

I could not be prouder of what the Office has accomplished in a relatively short amount of time, and I recognize that those accomplishments were a team effort. I want to thank my wonderful staff; the dedicated County employees who regularly assist us by providing records and other information needed to resolve complaints and further our investigations, all while still performing their regular duties; and of course, the citizens of Baltimore County for the faith they have placed in me over the past five years and their ongoing support of the Office and its mission. I will always be thankful for the time I was given to serve as your Inspector General.

Respectfully,

Kelly Madigan

Kelly Madigan
Inspector General

II. Providing a Return on Your Investment

For fiscal year 2025, the Office had a budget of $874,483, which was an increase of about five percent from the fiscal year 2024 budget of $835,042. Of the $874,483 in budgeted funds, the Office spent $789,113. Of the spent funds, $710,378, or approximately 90 percent, was dedicated to the payment of salaries for the Office's six full-time employees. The second highest expenditure was for contracts and services, which amounted to $66,848, or approximately eight percent, of the spent budget. The contracts and services expenditures included payments to the Office's independent legal counsel. The remaining funds were spent on a variety of items including training fees, training-related travel costs, AIG memberships, software programs, and supplies. Based on Baltimore County's estimated 2025 population of 842,137,[1] the cost to operate the Office was approximately $0.94 per resident, which is less than the cost to purchase a can of AriZona iced tea.[2]

In return for their investment of $0.94 in the Office, Baltimore County residents received reports on a wide range of issues as follows:

- In July 2024, highlighting how the Administration had failed to properly notify County Council as to the rehiring of several retirees, as required under Council Bill 22-21. The Report also noted the County had employed 24 retirees who had been collecting a salary and a pension for six or more years, which was not consistent with the spirit of the Bill.

- In September 2024, regarding a Bureau of Highways employee who had used asphalt, which was left over from County paving projects, along with other County resources, to pave an addition to their driveway. Three other Highways employees had knowledge of the theft and likely assisted the employee with the addition on County time.

- In November 2024, detailing $17,289 in waste pertaining to unnecessary highway tolls and toll-related transactions.

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[1] *See* https://worldpopulationreview.com/us-counties/maryland/baltimore-county

[2] *See* https://www.businessinsider.com/how-arizona-teas-99-cent-price-tag-is-still-standing-2025-7

- In December 2024, concluding that the $83,675 retirement settlement given to former Baltimore County Fire Department employee Philip Tirabassi, which was the subject of various media articles, was permissible. However, the Office raised several concerns about certain actions taken by the County as part of the settlement process.

- In January 2025, about a roofing company, which had been the subject of two prior OIG reports concerning Minority Business Enterprise (MBE) improprieties, knowingly violating the County's MBE policies during an $879,000 project involving the Woodlawn Police Precinct.

- In January 2025, finding no violations by a Planning Board member, who had filed multiple applications to have properties rezoned outside of their assigned district during the 2024 Comprehensive Zoning Map Process.

- In February 2025, regarding a supervisor in the Department of Public Works and Transportation (DPWT) who drove their County vehicle to a relative's home during the workday on 141 occasions.

- In April 2025, detailing a suspected fraud scheme being committed on the County by a commercial trash hauler for more than two years, and a conservative finding that the fraud cost the County $25,505 in lost revenues.

- In May 2025, concerning a Corrections Officer who had fraudulently obtained two federal loans under the Paycheck Protection Program (PPP) totaling $41,633.

- In June 2025, identifying a second Corrections Officer who had fraudulently obtained a PPP loan. This officer's loan was for $18,125.

- In June 2025, summarizing evidence showing a crew chief in the Department of Environmental Protection and Sustainability had driven their County vehicle to various locations that had no nexus to their assigned duties and responsibilities, two of which were affiliated with a political campaign associated with the crew chief's relative.

In December 2024, the Office issued one internal report, called an Executive Management Referral, about a roofing contractor. The Referral summarized possible MBE program improprieties and labor-related violations committed by the contractor, and the fact that the Office had referred the contractor to two external agencies that had oversight over such conduct.

III. The Office and Its Accomplishments

The primary function of the Office is to investigate allegations of fraud, waste, and abuse concerning County employees, vendors, and resources. Most investigations are the result of a complaint filed with the Office. When appropriate, the Office publishes its investigative findings in the form of a report. The Office's reports are issued to the County's Administration, the County Council, other County stakeholders, and the public.

A. The Office's Jurisdiction

The Office is only permitted to investigate matters within its jurisdiction. Determining jurisdiction is a two-step process. First, the Office assesses whether a complaint concerns a Baltimore County government employee, vendor, or resource. The Office does not have jurisdiction over any of the following, which are often the subject of complaints received by the Office: Baltimore County Public Schools, state and federal government programs, private attorneys, judges, family law matters, property disputes, fraud involving private citizens, or businesses that are based in Baltimore County. Second, the Office evaluates if the complaint involves an allegation of fraud, waste, or abuse.[3] The Office also takes into account whether investigating the complaint could result in better efficiency, accountability, or integrity within the County. As a policy, the Office generally does not investigate human resource-specific allegations. Such allegations include sexual harassment, discrimination, retaliation, or the creation of a hostile work environment.

B. Our Business Process

The Office responds to complaints from current and former County employees, the public, and law enforcement partners. Complaints are received by the Office in a variety of ways: telephone calls, emails, letters, in-person meetings, and through the Office's online complaint form. The individual filing the complaint has the option to request anonymity. All complaints filed with the Office are carefully assessed to determine whether the complaint falls within the Office's jurisdiction, as previously described.

This year, the Office received 261 complaints, which was a decrease of about six percent from the 277 complaints received in fiscal year 2024. Of the complaints received, 90 of them were within the Office's jurisdiction. The remaining 171 complaints were determined to be outside of the Office's jurisdiction and were either referred to another County agency (Agency Referrals), forwarded to an entity outside of Baltimore County government (External Referrals), or in some cases, both occurred (Dual Referrals).

If it is determined that the Office has jurisdiction over the complaint, a preliminary inquiry of the complaint is performed in an effort to validate the information. Whenever possible, the person making the complaint is interviewed so credibility and motivation can be assessed. Based on the results of the preliminary inquiry, a determination is made to either convert the complaint to a full investigation or to administratively close the complaint.

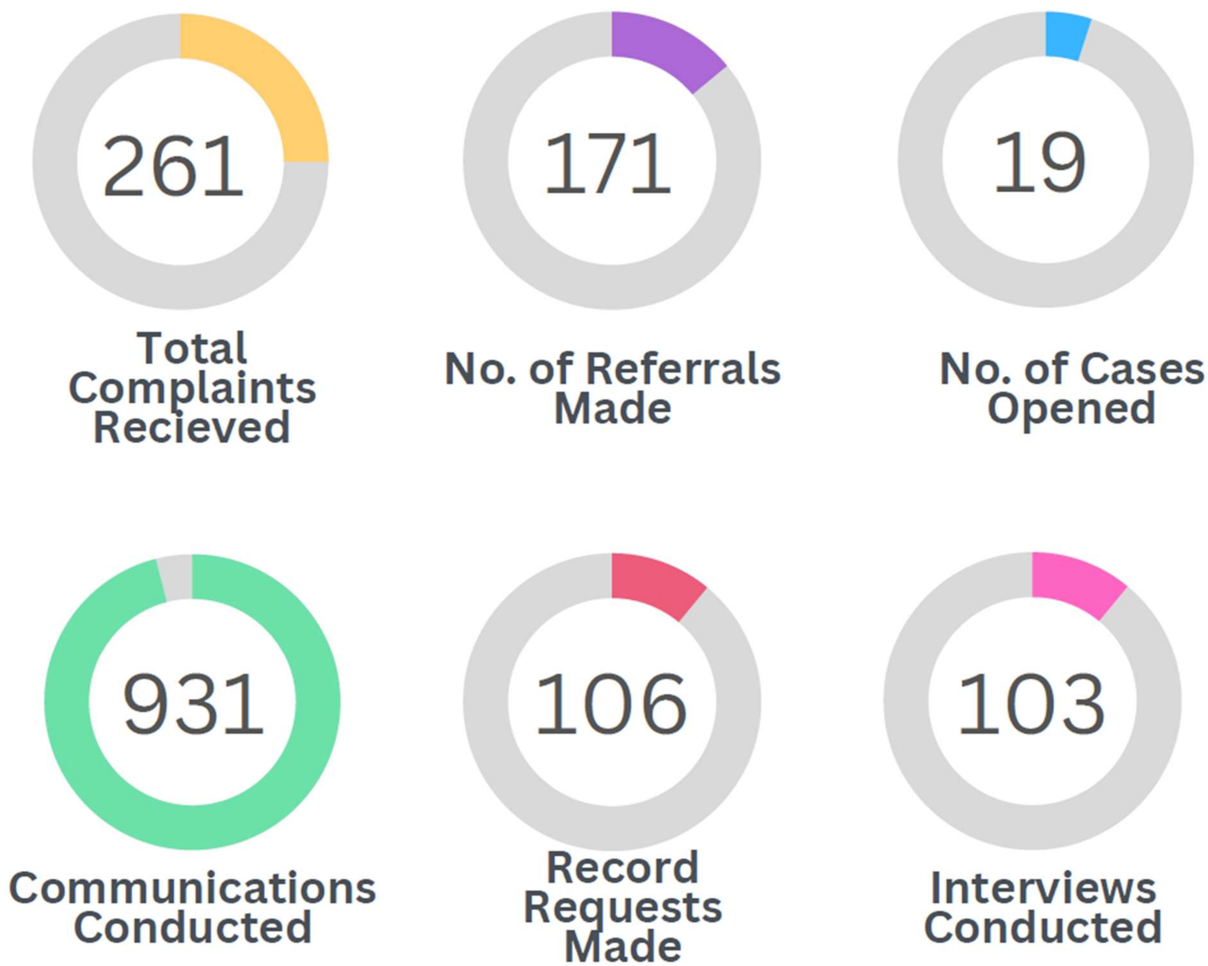
During fiscal year 2025, the Office converted 15 of its 261 complaints to full investigations. This amounts to approximately six percent of the total complaints received, or 17 percent of the complaints received that were within the Office's jurisdiction. These percentages were slightly lower than the figures for fiscal year 2024. The Office also converted four complaints that had

[3] The Office interprets "abuse" as being synonymous with misconduct. The Office defines abuse as the use of County resources carelessly, extravagantly, or for a purpose that is not in the best interest of the County government or the citizens of Baltimore County. This includes incurring unnecessary costs from inefficient or ineffective practices, systems, or controls; or making decisions or choices in one's capacity as an employee that are excessive, improper, unethical, or otherwise detrimental to the County government or the citizens of Baltimore County.

been pending at the end of fiscal year 2024, for a total of 19 investigations opened by the Office in fiscal year 2025.

During both the complaint assessment phase and the investigation phase, the overwhelming majority of the work performed by investigators involves communicating with County personnel on matters relevant to the complaint or investigation, whether that be via emails, phone calls, or in-person meetings; requesting records from County agencies as well as outside entities when applicable; organizing and analyzing those records for pertinent data; and conducting interviews. While this work mostly goes unnoticed by the public, it is critical to the success of the Office and serves as the foundation for our reports.

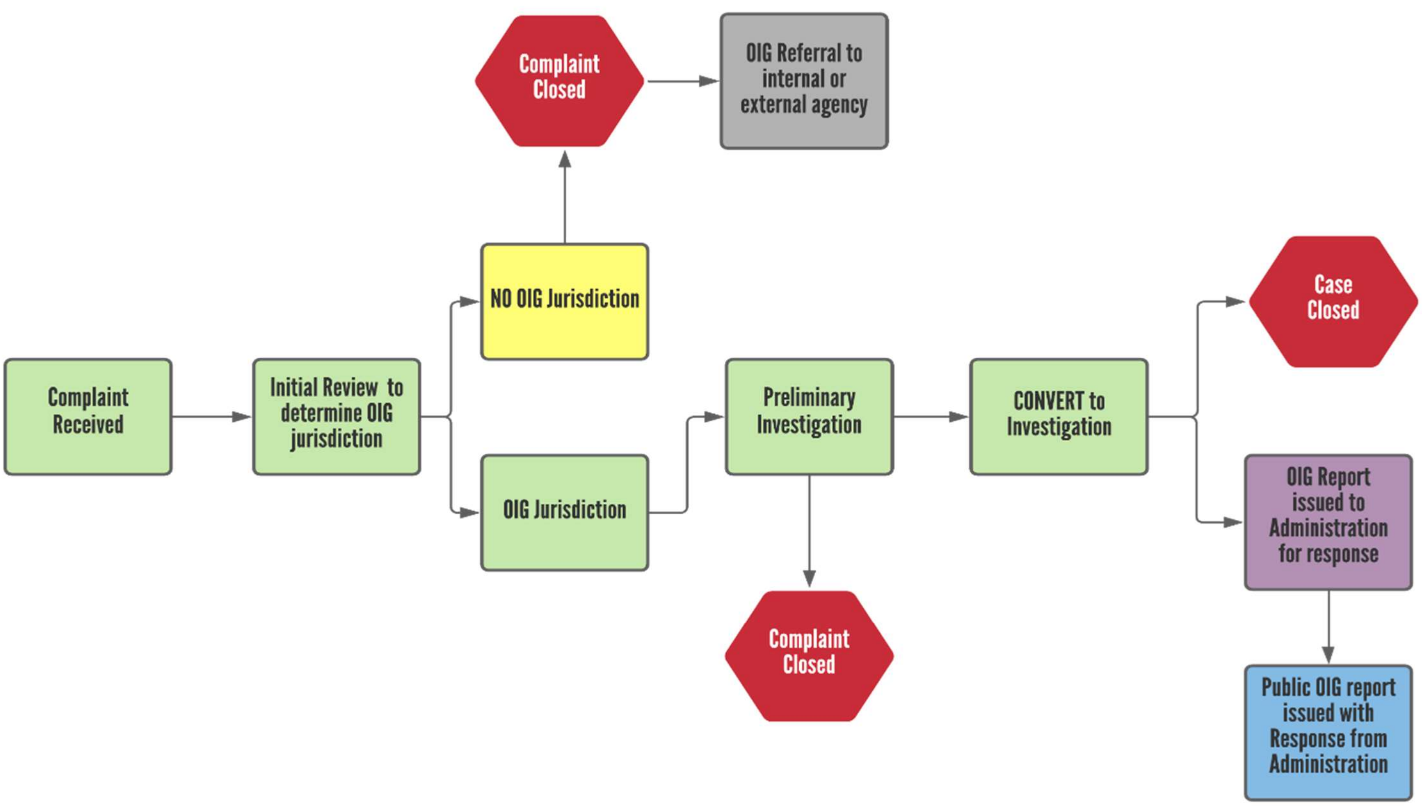
It is important to note that the Office conducts its work in accordance with a Policies and Procedures Manual ("the Manual") that was drafted and adopted during fiscal year 2021. The Manual has been periodically updated. The Manual incorporates aspects of the AIG's Principles and Standards for Offices of Inspector General also known as *The Green Book*.



At the conclusion of an investigation, substantiated allegations are summarized by the Office in a draft Investigative Report. Initially, the draft Investigative Report is distributed to the Administration, and when appropriate, the County Council and other stakeholders, for review and a response. In some cases, the Office will issue a reply to the response. Subsequent to this process, the Office will review and finalize the Investigative Report. At that time, the documents are combined and redacted, as needed to comply with applicable laws, to protect the privacy of certain individuals named in the Investigative Report. The final product is then published by the Office on its website. In fiscal year 2025, the Office published 11 Investigative Reports. The Office also has the discretion to publish the results of investigations in which the allegations are determined to be unsubstantiated or unresolved if the Office believes it is in the best interest of the public.

In some instances, the Office determines that while the County's Administration should be made aware of the results of the Office's investigations, the release of that information publicly is not necessary. These findings are provided to the Administration in a memorandum called an Executive Management Referral. The criteria used to determine whether a matter should be treated as an Executive Management Referral includes the following: the severity of the conduct under investigation; the degree with which the conduct has had a fiscal impact on the County; and 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. In fiscal year 2025, the Office issued one Executive Management Referral to the Administration. Similar to unsubstantiated or unresolved investigations, the Office has the discretion to publish the contents of an Executive Management Referral.

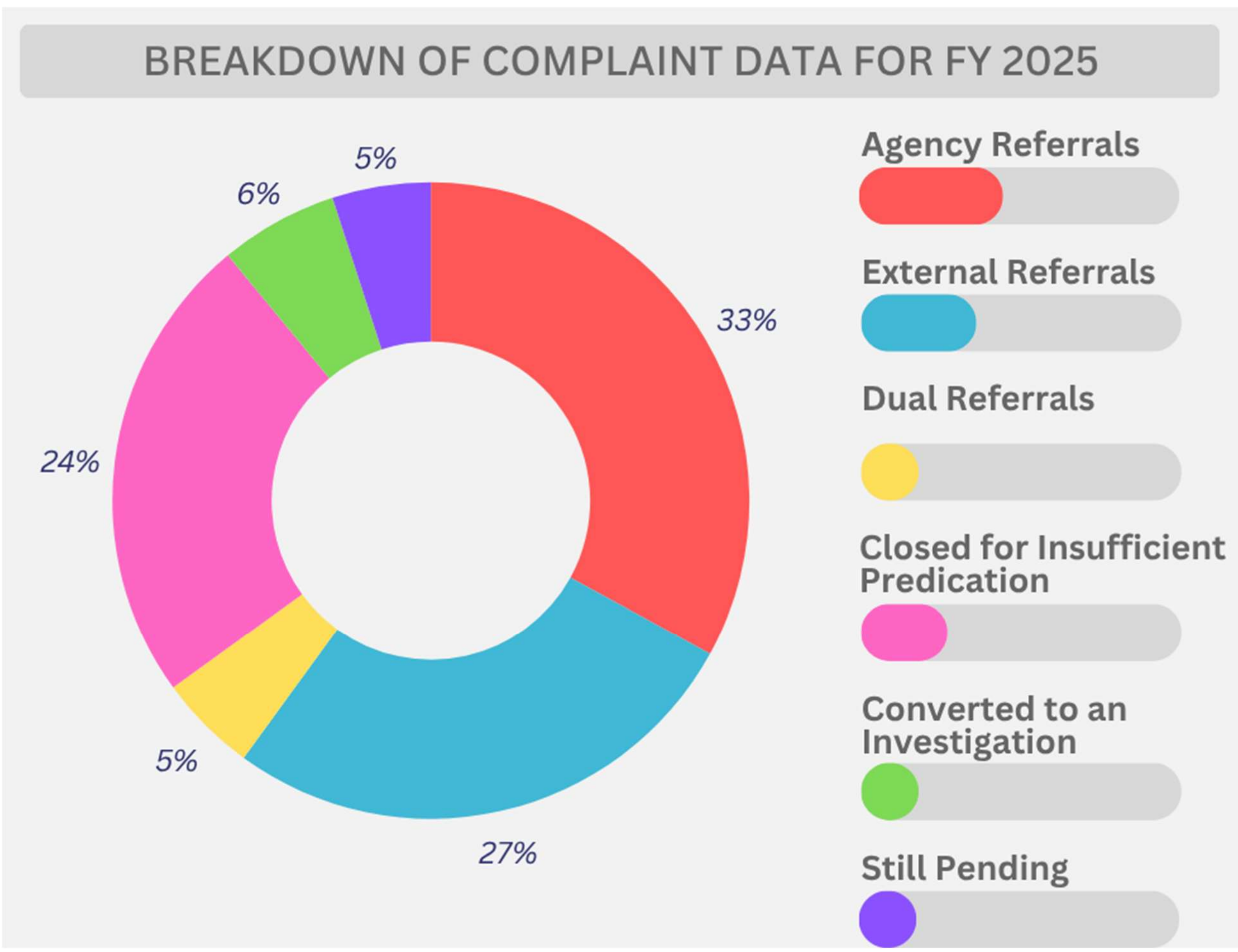
The following illustration depicts the business process of the Office from the receipt of the complaint to the publishing of a report:



C. Statistics on Complaints

The following two charts summarize the disposition of the 261 complaints received by the Office in fiscal year 2025.

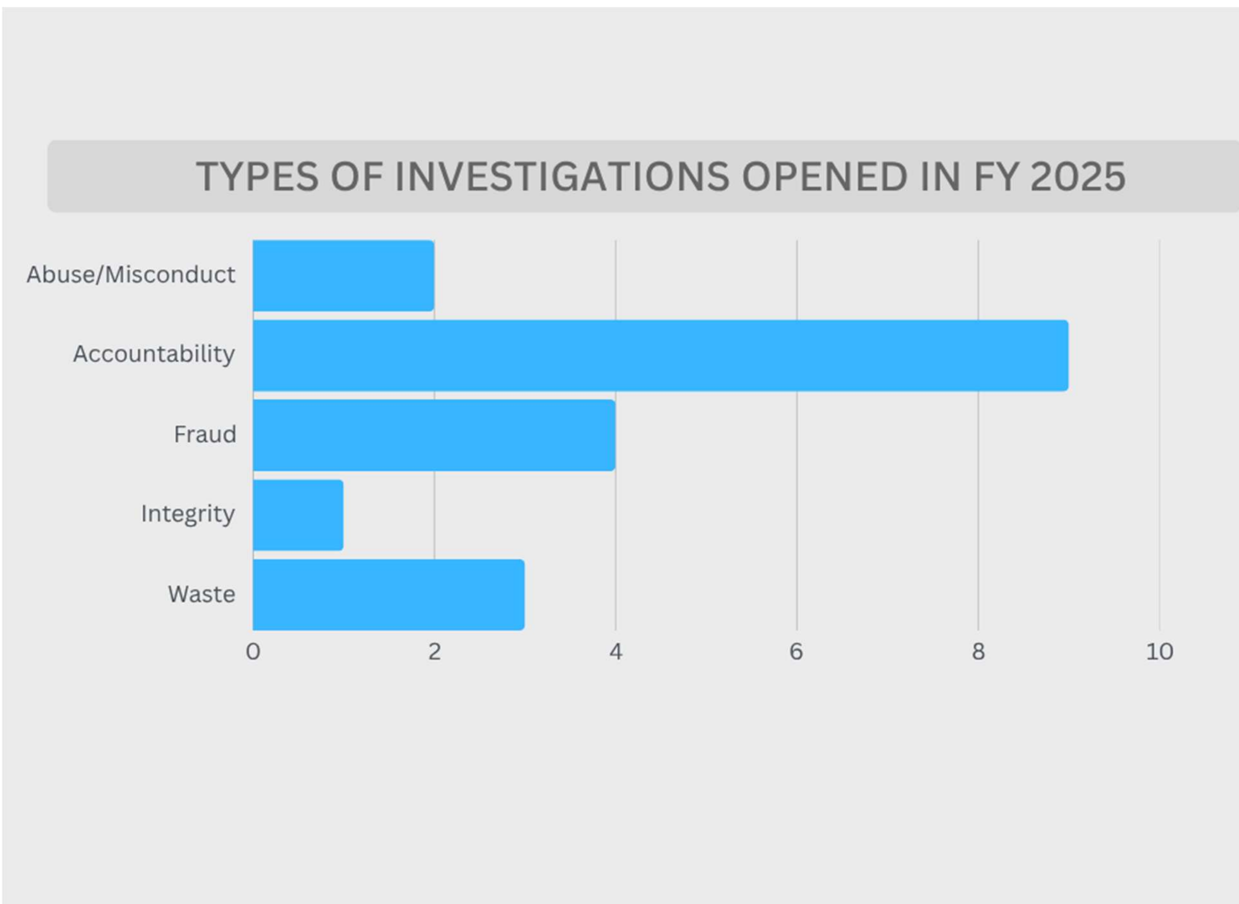
Agency Referrals	External Referrals	Dual Referrals	Closed for Insufficient Predication	Converted to an Investigation	Resulted in an Executive Management Referral	Still Pending
86	71	14	61	15	0	14



D. Statistics on Investigations

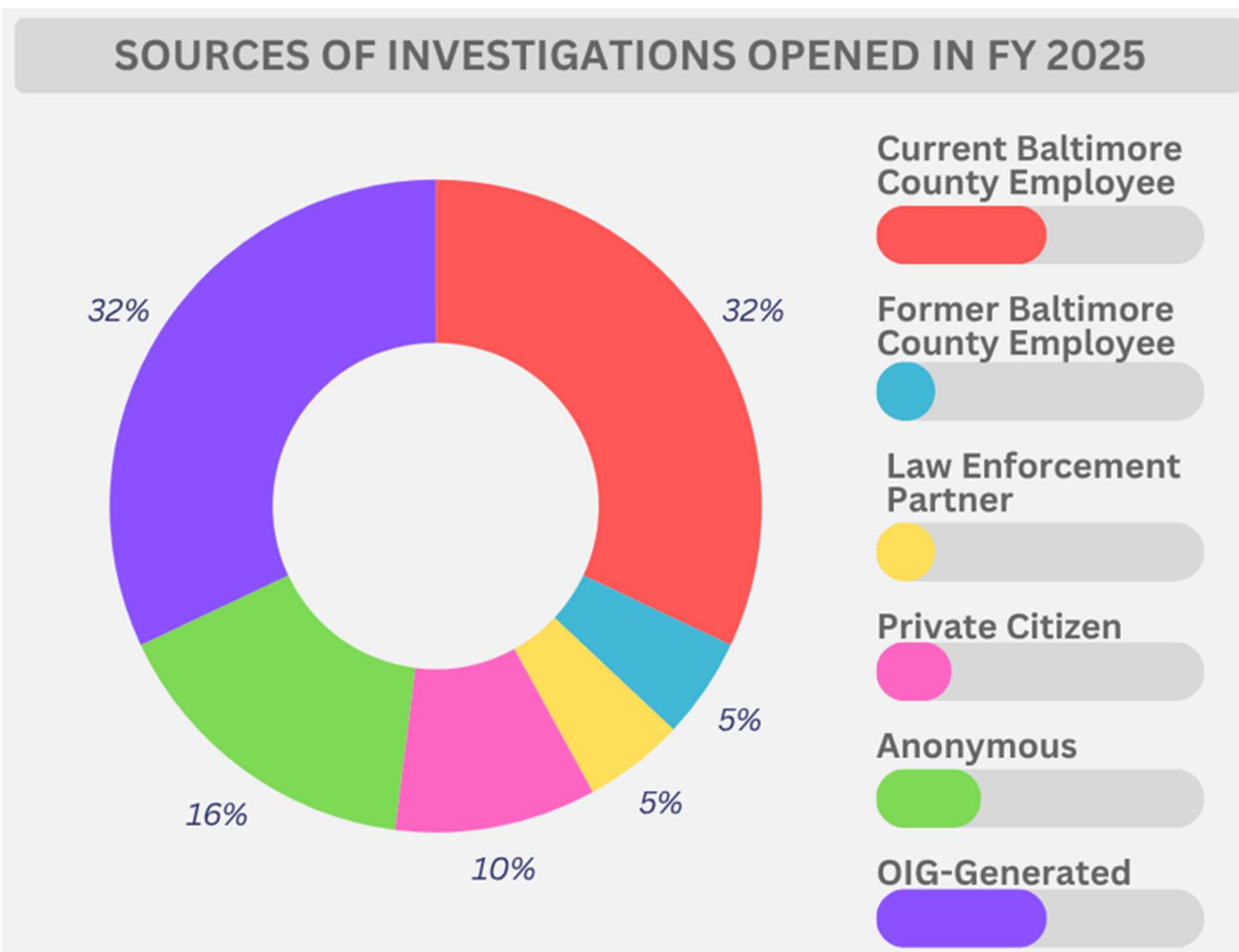
Listed below are two charts that provide statistics on the number and types of investigations handled by the Office in fiscal year 2025.

No. of Active Investigations as of 07/01/2024	No. of Investigations Opened During FY 2025	No. of Investigations Closed During FY 2025	No. of Active Investigations as of 06/30/2025
17	19	24	12



The following two charts show the sources of the investigations opened by the Office in fiscal year 2025. As seen in the charts, there are occasions in which the Office, during its work, becomes aware of information that is unrelated to an existing investigation but appears to be conduct that falls within the Office's jurisdiction and warrants further investigation. In those instances, the Office will open an "OIG-Generated" investigation.

Current Baltimore County Employee	Former Baltimore County Employee	Law Enforcement Partner	Private Citizen	Anonymous	OIG-Generated
6	1	1	2	3	6



E. Investigative Reports

During fiscal year 2025, the Office issued Investigative Reports to the public covering a range of topics. Brief summaries of these Investigative Reports are listed below.[4]

Case No. 24-018

In July 2024, the Office issued an Investigative Report regarding the implementation of Bill 22-21, which was passed by the County Council as a result of the Office's prior report on the County's improper rehiring of retirees. In the Report, the Office detailed how the Administration had failed to properly notify County Council as to the rehiring of several retirees. Such notification is required under Bill 22-21. In some cases, the notifications were delinquent and in other instances, they did not occur at all. In addition, the Office determined there were 24 retirees, who were collecting both a salary and a pension from the County, who had been temporarily re-employed by the County for six or more years, which was not in keeping with the spirit of Bill 22-21 and the idea that these rehired retirees were to be temporary employees.

Case No. 24-005

In September 2024, the Office issued an Investigative Report concerning a Bureau of Highways employee using asphalt, which was left over from County paving projects, to enlarge their driveway. The Office also found that three other Highways employees, one of them a supervisor, had at least knowledge of the asphalt theft and likely assisted with the driveway addition while on County time.

Case No. 24-006

In November 2024, the Office issued an Investigative Report explaining that between January 1, 2022 and March 31, 2024, the County unnecessarily spent $17,289 on highway tolls and toll-related transactions for three primary reasons. First, County agencies were not always taking advantage of discounted toll rates. This occurred when agencies either did not fully participate in Maryland's E-ZPass program, or they failed to resolve issues with aspects of existing E-ZPass accounts in a timely manner. Second, the County was issued 460 citations during the relevant time period for not paying video tolls by their due dates. The video tolls occurred when County vehicles passed through toll facilities either without E-ZPass accounts, or with E-ZPass accounts that were in arrears or improperly registered. Third, when the County did not pay the aforementioned Citations on time, it was assessed additional fees related to administrative flags that were placed on the relevant vehicles' registrations.

Case No. 25-004

In December 2024, the Office issued an Investigative Report concluding the $83,675 retirement settlement given to Philip Tirabassi by the County was proper in that it was handled as an administrative claim by the County Attorney, which was within the County Attorney's

[4] All of the Investigative Reports are available at www.baltimorecountymd.gov/departments/inspector-general.

authority. Further, the Office found no evidence that the Administration willfully tried to hide the settlement from County Council. However, the Office found the Administration's initial withholding of its settlement agreement with Tirabassi from a former County employee, who had filed a Maryland Public Information Act request with the County, was improper and not permissible. Additionally, the Office concluded the permission leave that was contemporaneously awarded to Tirabassi, while properly approved by the County Administrative Officer, was not in keeping with the intent of permission leave as set forth in the County's Personnel Manual and not necessary as Tirabassi had ample leave balances at the time. Finally, the Office found no improprieties as it related to both the County's purchase of 16 Peterbilt trucks from Tirabassi's brother and the dealings between the County Executive and the Tirabassi family.

Case No. 24-011

In January 2025, the Office issued an Investigative Report about a roofing contractor that knowingly violated the County's MBE policies during the Woodlawn Police Precinct #2 roof replacement project, which was valued at $879,000. Of significance was that the contractor, at the time of the contract award, had already been the subject of two prior substantiated investigations that concerned MBE violations. One of the investigations had been conducted by the Baltimore City OIG in 2022 and the other by the Office in 2023.

Case No. 24-007

In January 2025, the Office issued an Investigative Report examining the allegation that a member of the Planning Board, who represented a specific district in Baltimore County, had filed multiple applications to have properties rezoned outside of their assigned district during the 2024 Comprehensive Zoning Map Process (CZMP). While the investigation confirmed that the member had filed four applications during the 2024 CZMP for properties located outside of their assigned district and that such filings have been historically rare among Planning Board members, the Office found no law, policy, or rule that forbid the member's actions. Further, the Office found no evidence that the member's actions were self-serving.

Case No. 24-019

In February 2025, the Office issued an Investigative Report concluding that between March 2022 and June 2023, a supervisor in the Department of Public Works and Transportation drove their assigned County vehicle to a relative's home during the workday on 141 occasions. On 61 of those occasions, the supervisor spent an average of about one hour and 48 minutes at the residence. There were some occasions the supervisor was at the residence for four or more hours. The supervisor did not take leave on any of these occasions, nor was there any indication the supervisor had performed any meaningful County work while at the relative's residence.

Case No. 23-015

In April 2025, the Office issued an Investigative Report about a commercial trash hauler that likely committed fraud on the County between approximately March 2022 and June 2024. The suspected fraud consisted of the hauler taking advantage of a difference in Harford County and Baltimore County commercial tipping fees, which are the fees paid by the hauler to the County to dump commercial waste at the Eastern Sanitary Landfill. The tipping fee charged to the hauler, which is tied to the origin of the waste, was $28 per ton lower for Harford County commercial waste prior to July 10, 2023. Then, due to legislation that became effective on July 10, 2023, it became $17 per ton more expensive to dump commercial waste originating from Harford County. The data analyzed by the Office showed the subject hauler dumped almost all Harford County commercial waste from about March 2022 until the date of the rate change. Then, beginning on July 10, 2023 when it became more economically advantageous to dump under the Baltimore County rate, the hauler designated almost all of its loads as originating from Baltimore County. The Office estimated the hauler's conduct resulted in a conservative loss to the County of $25,505. The Office's suspicions about the dramatic swing in the data, which coincided with the rate change, were supported by the hauler's failure to cooperate with the Office's subpoena requests for customer-related data.

Case No. 23-011

In May 2025, the Office issued an Investigative Report asserting that between March 2021 and June 2021, while employed by the Baltimore County Department of Corrections, the subject Corrections Officer received two federal PPP loans totaling $41,633. The loans were part of the Coronavirus Aid, Relief, and Economic Security Act. Both of the loans were ultimately forgiven by the federal government prior to any repayments. According to the Officer, his accountant, with the Officer's knowledge and consent, applied for the two loans on the Officer's behalf. The two loan applications reflected that the Officer operated a towing business that had an average monthly payroll of $8,334, which is the equivalent of about $100,000 per year. At the time, the Officer did not own a tow truck, nor did he have a business registered with the State of Maryland to perform such services. When asked to provide supporting documents concerning the operations of his towing business, the Officer failed to provide any such records. Thus, the Office concluded that the Officer fraudulently obtained the two loans, and he used the proceeds of the loans for purposes that were not authorized by the federal government under the PPP loan program.

Case No. 25-017-1

In June 2025, the Office issued an Investigative Report about another Corrections Officer who fraudulently received a PPP loan, this time in the amount of $18,125. The loan received by the Officer was also forgiven by the federal government prior to the Officer making any repayments. The loan in question was based on false representations made by the Officer, through a third party, to the federal government that the Officer was an Uber driver earning an average of $7,250 per month, which is the equivalent of $87,000 per year. In reality, the most the Officer had ever made as an Uber driver was about $9,000 or $10,000 per year; and by the time of the loan application, the Officer had significantly curtailed their work for Uber due to the demands of their job as a corrections officer.

Case No. 25-003

In June 2025, the Office issued an Investigative Report summarizing that during the time period January 1, 2022 to December 31, 2024, a crew chief in the Department of Environmental

Protection and Sustainability drove their assigned County vehicle to various locations that had no nexus to their assigned duties, where it remained for long periods of time. Two of the locations, one of which was in Baltimore City, were affiliated with a political campaign associated with the crew chief's relative. The investigation showed the crew chief's misconduct persisted over an extended period of time because the Global Positioning System (GPS) data associated with the crew chief's vehicle was not being monitored as required under County policy.

F. Executive Management Referrals

During fiscal year 2025, the Office issued one Executive Management Referral, which is summarized below.

Case No. 25-005

In December 2024, an Executive Management Referral was sent to the Administration detailing the Office's concerns about a roofing contractor that worked on the County's Glen Arm roof replacement project. Specifically, the Office had concerns about the legitimacy of the contractor as a disadvantaged business and its adherence to Maryland's labor laws during the Glen Arm project. In the Referral, the Office advised the Administration that it intended to refer its concerns about the contractor to the Maryland Department of Transportation's MBE Office and the Maryland Department of Labor's Employment Standards and Classification Unit.

IV. Outcomes Related to the Issuance of Prior Reports

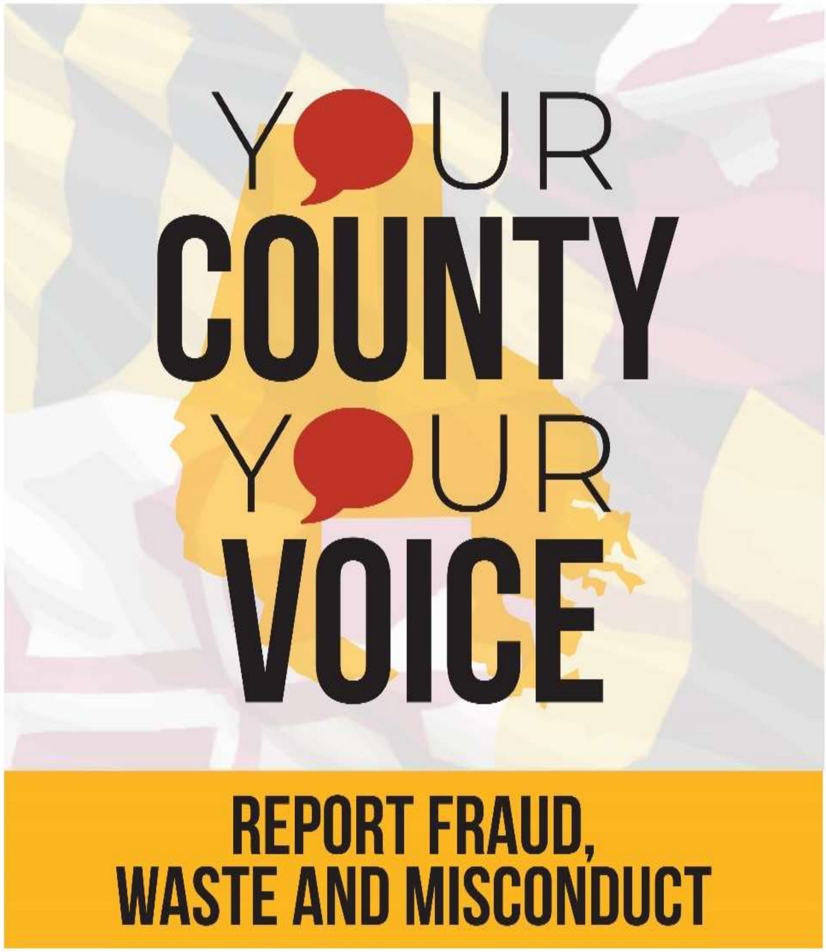
One of the most important aspects of the Office's work is effecting change in the County. One of the primary ways the Office accomplishes this is by highlighting issues in our reports and when appropriate, making recommendations to the Administration based on our findings. In their formal responses, the Administration indicates whether they intend to implement any changes to address the concerns raised by the Office. In keeping with the Office's mission to promote accountability, the Office follows up with the Administration periodically to see if those changes were indeed put into place. In addition, because the Office sends courtesy copies of our reports to County Council, there have been times when the Council has passed legislation to address a matter that has been the focus of one of our reports. Finally, there are occasions when the Office refers its findings to an outside agency for whatever action they deem appropriate under the circumstances.

On the Office's website, under the OIG Reports link, there is a table summarizing the various recommendations made by the Office to the County via its reports. The table contains the status or outcome of each of those recommendations. As of the date of this annual report, the table has been updated through August 2024. The Office intends to periodically update this document as it receives feedback from the Administration on the status of pending recommendations.

V. Contact the Office

Please contact the Office using one of the methods below if you have any questions about this report, the Office and its mission, or if you have a complaint that could be addressed by our Office. We look forward to hearing from you.

Website:* *www.baltimorecountymd.gov/departments/inspectorgeneral/
Email:* *inspectorgeneral@baltimorecountymd.gov
Mail: Office of the Inspector General
400 Washington Avenue, T-105
Towson, Maryland 21204
Tip Line: 410-887-6500



Contact the Office of the Inspector General Tip Line:

410-887-6500

InspectorGeneral@BaltimoreCountyMD.gov