



FY26 Work Plan

Overview

The Office of Integrity and Compliance (OIC) issues this Work Plan to capture our periodic goals and priorities based on an assessment of relative risks. The OIC's work is fluid and adjustments are made throughout the year to adapt to a continuously changing environment. It is designed to anticipate and respond to emerging issues with the resources available. To enhance transparency around OIC's continuous work planning efforts, the OIC will review and update its Work Plan website as needed. The OIC sets forth various projects spanning across the PGCPS system including investigations, audits, and evaluations that are underway or planned to be addressed during the fiscal year. Some Work Plan items reflect work that is statutorily required; while much of the investigative work may derive from complaints received through the OIC's various reporting channels. Additional projects are targeted and planned through the continuous identification and assessment of risks to the PGCPS system, including the potential risks of fraud, waste, and abuse.

As the OIC embarks on its second school year in existence, the OIC continues to hire and train new staff; issue management reports to the PGCPS school board of education and leadership; update the OIC website with the latest OIC reports and news; receive and respond to information from school system stakeholders; conduct audits, investigations, and other evaluation reviews; make recommendations to strengthen internal controls and improve the efficiency of business processes; and identify opportunities to prevent, detect, and deter fraud, waste and abuse within the school system.

While incorporated into the OIC's continuous Work Plan, information related to ongoing active investigations will not be released or published on the OIC website. For more information about how we plan our work and how we update the work plan, please see below.



How and Where We Operate

OIC operates by providing independent and objective oversight that promotes economy, productivity, efficiency, and effectiveness in the programs and operations of PGCPS. OIC's integrity and compliance oversight activities adhere to professional standards established by the Government Accountability Office (GAO) and the Inspector General community. OIC carries out its mission to protect the reputation of PGCPS for the scholars served through a systemwide network of audits, investigations, evaluations, and recommendations, as well as outreach, compliance, and educational activities.

How We Plan Our Work

We assess relative risks in OIC programs and operations to identify those areas most in need of attention and, accordingly, to set priorities for the sequence and proportion of resources to be allocated. Audits and evaluations may be canceled based on OIC staff availability, changes in emerging issues, legislation that substantially affects the issue, or similar recent studies that provided definitive results. Reports are canceled only after the Integrity and Compliance Officer has reviewed and approved the cancellation.

In evaluating potential projects to undertake, we consider several factors, including:

- Mandatory requirements for OIC reviews, as set forth in laws, regulations, or other directives.
- Requests made or concerns raised by school staff and leadership of the local school system; elected officials; and members of the community.
- Work performed by other PGCPS offices (e.g., Internal Audit) or oversight organizations (e.g., MD Office of Inspector General for Education, MD Office of Legislative Audits, etc.).
- Management's actions to implement OIC recommendations from previous reviews; and potential for positive impact.



Work Plan Items for FY 2026

- *Reviews, Assessments & Audits:* During the remainder of the fiscal year, the efforts of the OIC will focus on conducting an independent and thorough evaluation of the following areas with systematic impact:

Strategic Areas:	Planned Objective:
<i>I. Construction Procurement Process Compliance Review</i>	Evaluate and assess the procurement process for contracts, to include construction services, which have a substantial impact on PGCPS' financial well-being.
<i>II. Special Education Compliance Review</i>	Evaluate special education fund utilization and services focusing on 1:1 IEP Aids provided as guaranteed under federal law.
<i>III. Charter Public School Management</i>	Evaluate PGCPS' oversight on the contract award process and management of these types of schools along with compliance with state law, reporting, and equity requirements.
<i>IV. Community School Funding</i>	Assess the process followed by Community Schools for procuring and purchasing materials.
<i>V. Building Prevention Maintenance & Property Management</i>	Review PGCPS's strategies for overcoming property infrastructure challenges within its administrative and school building portfolio.



- *Management Advisories:* As part of our statutory authority, the OIC issues Management Advisories proposing ways to increase fiscal accountability and provide recommendations on areas to improve the effectiveness, productivity, and efficiency of programs, policies, practices, and operations. These advisories are based on initial inquiries or limited engagements. The OIC expects to issue at least four (4) *Management Advisories* in the current fiscal year.
- *Ongoing Investigations:* As part of our statutory authority, the OIC will continue to conduct investigations originating from allegations of fraud, waste, or abuse in programs and operations. In addition, the OIC's investigative function includes planned proactive work with other governmental stakeholders to identify high-risk areas and uncover potential instances of fraud, waste, or abuse. Investigative work will not be disclosed in this Work Plan due to its confidential nature.
- *OIC Outreach Programs:* The OIC is continuously identifying opportunities to provide awareness and briefings to educate PGCPS employees, officials, contractors and the community about indicators of fraud, waste, and abuse, and the OIC's role and responsibilities in addressing such matters.

Updates to the Work Plan

OIC will review this Work Plan site regularly for necessary updates to ensure it closely aligns with the work planning process and current priorities. Recently completed reports can be found on the OIC's webpage. This web-based Work Plan will evolve as the OIC continues to pursue complete, accurate, and timely public updates regarding our planned, ongoing, and published work. If you have questions about our Work Plan, please contact us at OIC@pgcps.org.