



February 16, 2026

Dear Education, Energy, and the Environment Committee members,

The Baltimore County Parent and Student Coalition (BCPASC), a nonpartisan group of 5,000 residents, advocates prioritizing students in Baltimore County Public Schools.

We are writing to you today in strong SUPPORT of SB15 Baltimore County - Inspector General - Authority Over Baltimore County Public Schools.

As you are aware, Baltimore County Public Schools (BCPS), along with Baltimore County and the State of Maryland, are currently operating within a fiscally constrained environment. Superintendent Dr. Rogers' Proposed FY27 Operating Budget demonstrates a commitment to upholding the three-year agreement with bargaining units, resulting in over 80% of the operating budget being dedicated to salaries and wages. Consequently, less than 20% of the budget remains available for cost savings initiatives.

Proposed cost-cutting measures include increasing average class sizes for grades 1-12, eliminating 594 positions, and reducing expenses related to IT, transportation, facilities management, and instructional materials. As of the official student count on September 30, 2025, BCPS has 2,000 fewer students than before and is now below its 2013 enrollment numbers. If the governor does not approve another year of hold harmless, this drop in enrollment could result in a \$14 million budget shortfall.

This detailed explanation is intended to illustrate how granting the Inspector General of Baltimore County oversight authority over BCPS may provide financial benefits to the system. By acting upon tips and initiating inquiries to investigate and identify evidence of fraud, waste, or misuse of taxpayer resources, this oversight can help address factors that undermine both the integrity of the system and the welfare of its students.

Interestingly, in addition to our support, this enabling legislation was publicly supported and listed as one of the legislative priorities of the Teachers Association of Baltimore County (TABCO), supported by the League of Woman Voters Baltimore County and supported by 6 of the 7 County Council members.

The objective of this bill is not to reduce public funding for BCPS, but rather to help safeguard against occurrences of fraud, waste, or abuse—especially critical during periods

of fiscal constraint. BCPASC appreciates its collaborative relationship with Ms. Madigan’s office and Mr. Henry, the Maryland Inspector General of Education. We recognize the nuanced distinctions between audits and investigations, internal and external assessments, and value the importance of transparency through direct public reporting.

BCPS currently has a Department of Internal Audit, but it is important to understand the distinction between internal auditors and inspector generals.

Auditors	Inspector General
Utilize Government Auditing Standards, also referred to as generally accepted government auditing standards (GAGAS) or the Yellow Book.	Utilize Principles and Standards for Offices of Inspector General (Green Book).
Professionals within an organization who publish reports to the organization leadership offering insights and recommendations to enhance efficiency and mitigate risk.	Independent officials within government agency or organization who publish reports to the public.
Focus on evaluating and improving an organization's internal controls and processes and risk management	Tasked with conducting audits, investigations, and inspections focusing on ensuring legal compliance of programs and operations and investigate to prevent fraud, misconduct, and abuse

BCPS conducts limited internal audits to ensure compliance with policies but does not perform comprehensive or forensic reviews. At the latest audit committee meeting, staff confirmed their focus is on materiality rather than examining every transaction.

A recent audit found that of 95 investigations, 43 cases of misconduct were substantiated—the highest in three years. Thirty-four cases from the past school year were inconclusive, unsubstantiated, or unreported; 18 remain pending. Full audit reports and investigation details are not publicly released.

At the last audit committee meeting, a contracts audit was presented revealing substantial findings within a small sample that included: [BCPS Contracts Audit February 2026](#)

1. Spending without fully executed contracts
2. Invoice rates not matching contract terms
3. Vendor performance evaluations not done regularly

4. Incomplete corrective action follow-up and overpayment due to inaccurate billing
5. Unallowable charges and unprovided contracted services

To underscore why expanding the Inspector General of Baltimore County office to include BCPS is important, we want to point out that Internal Auditors and Inspectors General differ in three main ways.

1. Independence-IG operates independently from the agencies they oversee while auditors are typically employees of the organization they audit
2. Scope of work-IG focuses on compliance and fraud prevention whereas auditors concentrate on internal controls and operational efficiencies
3. Reporting-IG files public reports, auditors report to management. They operate from 2 separate manuals and have different certifications.

Thank you for your consideration and support of SB15 and the students of Baltimore County Public Schools.

Sincerely,
Amy Adams, President BCPASC