OFFICE OF THE
COUNTY AUDITOR
ANNE ARUNDEL COUNTY, MARYLAND

Special Review

Anne Arundel County Police Department: Review of Administrative Actions, Oversight Practices, and Internal Controls Related to the Unauthorized Use of County Resources

October 2026

ANNE ARUNDEL COUNTY
OFFICE OF THE COUNTY AUDITOR

DATE: October 22, 2026

TO: Steuart Pittman
County Executive

FROM: Frederick D. Doggett, CPA
County Auditor

SUBJECT: Anne Arundel County Police Department Special Review

This memorandum transmits our final review report. Our objectives were to conduct a review of matters stemming from the criminal investigation conducted by the Anne Arundel County Police Department (AACOPD) involving the unauthorized use of a government toll transponder by a former AACOPD civilian employee. This review focused on the administrative actions, oversight practices, and internal controls related to the unauthorized use of County resources. The report contains our findings and recommendations along with the AACOPD's concurrence with all the recommendations cited by the OCA review.

We appreciate the assistance and cooperation that your Office, the Anne Arundel County Police Department, and others involved provided to us during this review.

To Obtain Further Information

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The Office of the County Auditor was created by the Anne Arundel County Charter as an independent office reporting to the County Council to help establish accountability and improve County services. We audit, investigate, and review aspects of County services, programs, and policies to provide recommendations that enhance transparency, improve internal controls, and preserve public trust.

Copies of our reports are available at https://www.aacounty.org/auditor.

Review at a Glance

Subject
Unauthorized use of a government toll transponder.

Department
Anne Arundel County Police Department, Community Relations Division

Period Reviewed
August 2020 through April 2024

Review Results

74 Unauthorized Toll Transactions

$348.70 Total Unauthorized Toll Charges

Exception
AACOPD did not conduct an internal personnel investigation, which limited the County's ability to formally document and identify operational vulnerabilities.

Finding
The unauthorized use of a County resource was a result of internal control deficiencies and failures in the execution of established asset safeguarding and monitoring practices.

Key Events

August 2020 | Unauthorized activity began using an AACOPD specific toll transponder.

2020–2023 | Unauthorized toll transactions continued over multiple years without detection.

September 2023 | An inspection of the assigned County vehicle uncovered a discrepancy in the toll transponders inventory. AACOPD notified the individual that their contractual and volunteer services were no longer needed after identifying unauthorized toll charges.

October 2023 | The County Executive was briefed by AACOPD.

January 2024 | Formal criminal charges were filed.

April 2024 | County Executive removes the individual from the Anne Arundel County Police Accountability Board.

Background

Pursuant to the authority established under the charter for Anne Arundel County, Maryland (County), the Office of the County Auditor (OCA) conducted a review of matters stemming from the criminal investigation conducted by the Anne Arundel County Police Department (AACOPD) involving the unauthorized use of a government toll transponder by a former AACOPD civilian employee. The individual was engaged as a contractual employee, served as a volunteer Police Chaplain, and was an appointed member of the Anne Arundel County Police Accountability Board.

Although the criminal investigation established the basis for formal charges, OCA's review focused on related administrative actions, oversight practices, and associated processes in accordance with applicable policies, written directives, and standards of accountability. This review did not include testing of the design, implementation, or operating effectiveness of internal controls beyond those matters necessary to support the reported exception and finding.

OCA noted that a concurrent internal personnel investigation was not conducted to formally document the alleged theft scheme or subsequent criminal misdemeanor charges. The lack of an internal personnel investigation diminished the opportunity to (1) preserve a complete record of the matter, (2) identify operational vulnerabilities, and (3) support broader institutional accountability within County personnel records.

OCA also found that internal controls for safeguarding and monitoring County assets were inadequate to ensure the prompt detection of the alleged theft scheme. Specifically, we identified deficiencies in (1) the storage and custody of toll transponders, (2) the review of monthly toll activity, and (3) the execution of routine vehicle inspections.

Although these matters do not alter the outcome of the criminal proceedings, they highlight opportunities for the County to strengthen governance, improve documentation and record retention practices, and reinforce safeguards over County resources entrusted to personnel. Therefore, we make three recommendations to the Administration.

OCA Recommendation

We recommend that the Administration implement measures to (1) strengthen administrative review practices, (2) improve documentation and record retention of misconduct for every classification of personnel entrusted with County resources, and (3) enhance safeguards over County resources to reduce the risk of misconduct.

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Background

After serving five years in both volunteer and temporary capacities within the Anne Arundel County Police Department (AACOPD) Community Relations Division (CRD), a civilian employee (hereafter referred to as the contractual employee) was entrusted with access to County facilities, AACOPD-issued equipment, and an AACOPD-assigned vehicle in 2020. The individual's role in County government further expanded in 2022 through their appointment to the Anne Arundel County Police Accountability Board (PAB), further elevating the level of public trust associated with the individual's service. Although the individual served in temporary[1] capacities, County volunteers, contractors, and appointed officials remain subject to fundamental expectations of accountability and stewardship under the County's Ethics Code and established requirements governing the proper use of public resources.

AACOPD has an internal affairs function, Internal Affairs Section (IA), responsible for maintaining the department's integrity through objective and fair investigations and reviews of complaints involving department personnel.[2] IA operates as a component of AACOPD's Office of Professional Standards within the Office of the Chief of Police.[3] Per AACOPD policy,[4] all complaints of criminal conduct by department personnel require the immediate notification to IA. Although IA does not routinely investigate civilian employees, under AACOPD policy, the Chief of Police has the authority to assign IA to investigate civilian employees when allegations of suspected criminal behavior exist.

AACOPD personnel raised concerns about the use of department equipment and attire following an incident in which the contractual employee responded to the scene of an armed subject priority police call. Particularly, concerns regarding their presence at the scene and the use of department equipment and attire that could cause the public to misidentify the contractual employee as a sworn police officer. In response, AACOPD initiated an inspection of the contractual employee's assigned department vehicle and related equipment which identified, among other things, discrepancies involving the custody and use of AACOPD toll transponders.

During AACOPD's inspection of the incident, AACOPD personnel recovered video footage and photo images of the contractual employee using the assigned toll transponder in their personal vehicle. Correspondence further indicated that the contractual employee obtained a second, unassigned County toll transponder that was recovered from the AACOPD-assigned vehicle. The contractual employee returned the initially-assigned toll transponder to the CRD Commander shortly following the termination of their contractual service agreement with AACOPD.

[1] Anne Arundel County Employee Relations Manual A-02 Definition of Terms notes that a temporary employee is an individual who is not a member of the classified or exempt service. Also referred to as temporary, seasonal, or contractual employee.
[2] AACOPD Written Directive Index Code 303.1 (I) Internal Affairs.
[3] AACOPD Written Directive Index Code 303.1 (II) Internal Affairs.
[4] AACOPD Written Directive Index Code 303.A (II)(2) Complaint Reception and Disciplinary Process For Civilian Employees.

Subsequent reviews of Maryland Transportation Authority (MDTA) account records identified unauthorized transactions from the toll transponder issued to the department vehicle occurring from August 2020 through August 2023. The second transponder recovered did not have any reported toll activity within the MDTA account records. A summary of unauthorized toll activity by collection agency is presented in Figure 1, and unauthorized toll activity by year is presented in Figure 2. These matters prompted a referral for a criminal investigation within AACOPD's Homeland Security Section. The criminal investigation substantiated that the contractual employee used an AACOPD toll transponder for unauthorized personal travel. The police department later filed misdemeanor criminal charges in the District Court of Maryland for Anne Arundel County.

Figure 1
Total Contractual Employee Unauthorized Toll Usage by Agency

Collection Agency	Transaction Count	Toll Charges
Delaware Department of Transportation	2	$8.00
Delaware River and Bay Authority	1	$5.00
South Jersey Transportation Authority	4	$11.80
Virginia Department of Transportation	6	$63.40
Total Out-of-State Toll Activity	**13**	**$88.20**
Maryland Transportation Authority	61	$260.50
Total Unauthorized Toll Activity	**74**	**$348.70**

Source: MDTA Account Records

Figure 2
Unauthorized Contractual Employee Toll Usage by Year

Year	Delaware	Maryland	New Jersey	Virginia	Total
2020		6		1	7
2021		6		4	10
2022		35		1	36
2023	3	14	4		21
Total	**3**	**61**	**4**	**6**	**74**

Source: MDTA Account Records

Review Approach

The police department's criminal investigation established the evidentiary basis for filing formal charges. In contrast, the Office of the County Auditor's (OCA's) review focused on administrative actions, oversight practices, and related processes in accordance with applicable policies, written directives, and standards of accountability.

This review was not an audit of the Administration's system of internal controls. Rather, this review was limited to matters directly related to the handling of the criminal investigation, related administrative actions, and observable internal control conditions associated with the specific subject matter under review.

This review included unauthorized toll activity between August 2020 and August 2023, as well as related administrative actions from August 2020 through April 2024. Additional information regarding the objective, scope, and methodology of this review is presented in Appendix A.

Review Results

The matters presented in this report are distinct from the conclusions reached in the criminal investigation. While the criminal investigation addressed potential violations of law and supported the filing of formal charges, the exception and finding from this review reflect conditions identified through OCA's review of documentation, interviews, and follow-up inquiries.

For the purpose of this report, an *exception* refers to an instance in which AACOPD practices deviated from written policy, lacked required documentation, or were inconsistent with established administrative procedures. A *finding* refers to a deficiency[5] in internal control when the design, implementation, or operation of a control does not allow management or personnel to achieve control objectives and address related risks, warranting management's attention.

Accordingly, this report does not make legal determinations regarding criminal conduct. Rather, it identifies administrative internal control gaps, documentation deficiencies, oversight weaknesses, and governance concerns identified during our review.

EXCEPTION: Lack of an Internal Personnel Investigation Limited the County's Ability to Identify Operational Vulnerabilities and Maintain Complete Documentation of Employee Misconduct.

Police department policies authorize IA to conduct investigations involving civilian employees when allegations warrant professional investigative support. Under these policies, the Chief of Police determines whether such support is necessary—such as in cases involving alleged criminal conduct—and, upon that determination, directs IA to initiate or oversee the investigation. AACOPD did not provide documentation of a formal internal personnel investigation of the contractual employee's alleged theft scheme. In response to our follow up inquiries, AACOPD

[5] U.S. Government Accountability Office. (GAO-24-106786) Government Auditing Standards: 2024 Revisions.

staff indicated that individuals serving in a volunteer or temporary contractual capacity are not subject to the same protocols for addressing misconduct that apply to permanent civilian employees. Consequently, AACOPD deemed the termination of the contractual agreement to be a sufficient response to the alleged misconduct and did not initiate a formal internal investigation or apply IA processes.

While the related criminal investigation addressed potential violations of law, it did not address policy gaps, or replace a formal internal investigation under applicable County and departmental policies. As a result, the County did not create a formal administrative record of the nature and scope of the alleged theft scheme, including the methods used to avoid detection, the duration of the misconduct, or the specific control failures and supervisory breakdowns that may have enabled it to occur over an extended period. Without a documented internal personnel investigation, it remains unclear how the second toll transponder was obtained, whether it was separately assigned, improperly retained, or otherwise acquired outside the normal process. Consequently, the County could not determine whether this aspect of the misconduct reflected an isolated act or exposed broader weaknesses in transponder inventory, assignment, or supervisory oversight. Without focused attention to identify the process failures which contributed to this years-long misconduct, it is uncertain whether corrective action will be made to prevent a repeat of this type of misconduct.

While employment classification may differ for personnel administration purposes, that distinction does not eliminate the County's broader governance need to formally document substantiated misconduct involving individuals entrusted with County assets, facilities, or positions of public trust. Furthermore, because criminal investigative and court records would not ordinarily be retained within the County's personnel record system, the absence of a documented internal personnel investigation limited the County's ability to preserve its own official record of the alleged theft scheme. This limitation is particularly significant as the related misdemeanor charges were not prosecuted or formally dismissed, instead they were placed on inactive status[6] and may be expunged from district court and police records, thereby increasing the risk that key documentation of the matter may be destroyed. Therefore, the County's ability to preserve institutional knowledge, inform future employment or appointment decisions, and protect itself and other jurisdictions from similar misconduct was diminished.

FINDING: AACOPD Did Not Maintain Adequate Safeguarding and Supervisory Oversight Over County Assets

Our review identified significant deficiencies in AACOPD's safeguarding, monitoring, and supervisory oversight of County assets. Particularly, AACOPD did not: (1) maintain adequate internal controls over the storage and inventory of toll transponders, (2) demonstrate effective monitoring of monthly toll activity, and (3) ensure compliance with required inspections of assigned County vehicles. As a result, the police department did not detect the unauthorized possession or misuse of County assets through its established control procedures.

[6] Md. Rule 4-248(a). Disposition by Stet.

Toll Transponder Inventory Management Controls

County administrative procedures[7] place the responsibility for the requisition, distribution, management, and accountability of departmental assets on department leadership and require County personnel to properly safeguard and account for County property. However, AACOPD did not maintain adequate controls over unassigned toll transponders. Department personnel stated that unassigned toll transponders were stored in a desk drawer within the Fleet Manager's office at AACOPD headquarters and that the office and drawer were historically left unlocked resulting in unrestricted access. Following the discovery of the alleged theft scheme, unassigned transponders were reportedly relocated to an unmarked box stored in the rear seat of a department vehicle authorized for take-home privileges. While this represents a change in practice, it does not establish an adequate control environment over unassigned transponders.

Additionally, AACOPD did not take steps to account for toll transponders until the transponders were formally issued to a department vehicle. Under this practice, a transponder removed from the inventory of unissued units could remain undetected until unauthorized toll charges appeared on the County's MDTA account. We also found that out-of-state toll transactions reflected on MDTA monthly statements, particularly those below informal dollar thresholds, were not being routinely reviewed for proper authorization. Although AACOPD personnel could not inform us of how the contractual employee obtained access to a second toll transponder, AACOPD lacked sufficient storage, custody, inventory, and monitoring practices to deter or promptly detect unauthorized access to, or misuse of, department toll transponders.

Best practices for local government asset management, as reflected in the U.S. Government Accountability Office Standards for Internal Control in the Federal Government[8] require management to design and implement control activities to safeguard public assets and mitigate risks. These practices include establishing physical controls over vulnerable assets, maintaining accurate inventory records, performing periodic reconciliations, and conducting ongoing monitoring to identify unauthorized use. Consistent with these principles, local government agencies are expected to maintain accountability over both assigned and unassigned inventory through restricted access, documented custody, and routine verification procedures to ensure proper safeguarding of public resources.

Vehicle Inspection and Equipment Oversight

In addition to the discovery of a second unissued toll transponder, unauthorized emergency lighting was found attached to the interior visor of the contractual employee's department-assigned vehicle. AACOPD correspondence stated that the lighting was installed in a manner consistent with authorized emergency lighting used on department police vehicles. However, records from the Fleet Administration Division within the Anne Arundel County Office of Central Services confirmed that the visor-mounted lighting was not purchased or installed by an approved County vendor or authorized County personnel.

[7] Administrative Procedure: Capital and Non-Capital Property Control & Accountability Policies and Procedures.
[8] U.S. Government Accountability Office. (GAO-17-704G) Standards for Internal Control in the Federal Government.

AACOPD Written Directives[9] require routine inspections of assigned department vehicles to ensure accountability, safety, and operational readiness. However, vehicle inspection forms did not identify the unauthorized emergency lighting and instead marked the relevant inspection areas as "not applicable," even though the lighting was visible in photographs associated with a January 2023 County Risk Management vehicle repair claim arising from a collision involving the contractual employee. Moreover, AACOPD's inspection forms did not identify or confirm custody of the assigned toll transponder, with the "Equipment" and "MIS Equip" categories also marked "not applicable."

As a result of these practices, routine supervisory inspections did not function as an effective control to verify vehicle condition, confirm the presence of assigned equipment, identify unauthorized modifications, or detect misuse of County assets. By failing to adequately document vehicle condition and assigned equipment, AACOPD weakened supervisory controls that could have identified the unauthorized equipment installation and toll transponder discrepancies sooner.

Conclusion

The review highlighted critical shortfalls in (1) supervisory oversight, (2) asset safeguarding, (3) investigative coordination, and (4) the documentation of personnel misconduct within the AACOPD. Although the outcomes of the associated criminal case remain unaffected, these findings expose vulnerabilities in governance and internal administrative controls. Specifically, these weaknesses hindered the County from promptly identifying operational risks, maintaining a comprehensive institutional archive, detecting resource misuse in a timely manner, and establishing proactive strategies to prevent future asset abuse. Failure to implement corrective measures renders the County vulnerable to ongoing operational risks, potential financial losses, diminished public accountability, and a damaged reputation.

Recommendations

To address these control deficiencies and improve administrative accountability, the Office of the County Auditor recommends the following to the Anne Arundel County Executive, in coordination with the Anne Arundel County Police Department:

1. **Formalize Investigative and Documentation Protocols:** Amend County administrative directives to require a formal administrative investigation for allegations of misconduct involving all personnel classifications to ensure the County's ability to recognize systemic issues, even if the primary investigation is handled criminally.
2. **Upgrade Internal Controls for Public Assets:** Establish clear, documented procedures to prevent, identify, and discourage the unauthorized use of County resources.
3. **Optimize Equipment Oversight and Vehicle Inspections:** Create vehicle inspection procedures to ensure full accountability for issued assets through regular, physical inspection to verify authorized equipment and flag any unapproved modifications.

[9] Index Code 603 Appendix G: Monthly Inspection Procedure.

Appendix A: Objective, Scope, & Methodology

Objective

Through this review, we sought to determine whether the Administration performed administrative actions, oversight practices, and related processes in accordance with applicable policies, written directives, and standards of accountability in connection with matters arising from a criminal investigation involving the unauthorized use of a government toll transponder by a former contractual employee associated with the Anne Arundel County Police Department.

Scope

The review focused on unauthorized toll activity occurring between August 2020 and August 2023 and related administrative actions from August 2020 through April 2024. The review included administrative practices associated with:

- The custody, assignment, and monitoring of County toll transponders.
- Oversight and documentation of assigned County vehicles.
- Administrative coordination and documentation associated with the handling of the alleged misconduct.
- Related departmental policies, procedures, and written directives governing the safeguarding and use of County Assets.

Methodology

This review did not assess the sufficiency of the criminal investigation, the appropriateness of prosecutorial decisions, or the disposition of the related court proceedings. To accomplish our objective, we performed review procedures that included:

- Reviewing applicable County administrative procedures, the County Ethics Code, AACOPD written directives, fleet management requirements, and other relevant policies governing County assets, personnel conduct, vehicle inspections, and internal investigations.
- Reviewing available criminal investigative records, departmental correspondence, personnel records, vehicle inspection forms, risk management claim documentation, AACOPD toll transponder assignment information, and related administrative records.
- Interviewing or conducting follow up inquiries with AACOPD personnel, staff from the County's Office of Personnel, Fleet Administration personnel from the County's Office of Central Services, and other individuals with knowledge of the matter.
- Evaluating the adequacy of controls over the storage, inventory, assignment, and monitoring of AACOPD toll transponders.
- Determining whether required vehicle inspections were performed and adequately documented.
- Evaluating the extent of internal documentation regarding the alleged theft scheme and related administrative actions.

Appendix B: Response to the County Auditor

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AMAL E. AWAD
CHIEF OF POLICE

September 22, 2026

MEMORANDUM

To: Louis Duncan
Executive Manager, Office of the County Auditor

Subject: Review of Administrative Actions, Oversight Practices, and Internal Controls Related to the Unauthorized Use of County Resources

The Police Department appreciates the Auditor's review and concurs with all recommendations. In response, the Department has fully implemented the following corrective measures:

1. Formalize Investigative and Documentation Protocols

Recommendation: Amend County administrative directives to require a formal administrative investigation for allegations of misconduct involving all personnel classifications to ensure the County's ability to recognize systemic issues, even if the primary investigation is handled criminally.

Department Response: Concur. Fully Implemented.

The Department acknowledges the importance of identifying potential systemic vulnerabilities and will mandate administrative reviews to evaluate existing procedures, even alongside criminal matters. On August 5, 2026, the Assistant Chief of Police formally directed the two Deputy Chiefs to execute this protocol moving forward. While the thoroughness of the initial criminal investigation indicated that this specific incident was isolated rather than part of a broader scheme, the Department recognizes the value of formalizing this process for all future cases.

Contextual Note: In consultation with the Office of Personnel, the Department initially determined that a parallel administrative investigation was redundant given the comprehensive criminal

investigation and subsequent termination of the individual, who was a contractual, at-will employee. While the administrative outcome would have remained unchanged, the Department recognizes the need for complete record-keeping. To ensure long-term integrity, the Department will now institute a standard policy of placing a formal memorandum in the employee's personnel file detailing the allegations leading to termination. This guarantees a permanent internal record remains intact, regardless of any future expungement of criminal proceedings.

2. Upgrade Internal Controls for Public Assets

Recommendation: Establish clear, documented procedures to prevent, identify, and discourage the unauthorized use of County resources.

Department Response: Concur. Fully Implemented.

The Department has reinforced physical security and oversight protocols for asset management. Unassigned transponders are now securely housed in a locked storage unit within the Fleet Coordinator's office at Police Headquarters. Additionally, the Fleet Coordinator has been tasked with conducting monthly reviews of transponder logs to proactively flag out-of-state activity, equipment malfunctions, unauthorized charges, or other anomalies. The Support Services Commander issued these directives to the Fleet Coordinator on August 5, 2026.

3. Optimize Equipment Oversight and Vehicle Inspections
Recommendation: Create vehicle inspection procedures to ensure full accountability for issued assets through regular, physical inspection to verify authorized equipment and flag any unapproved modifications.

Department Response: Concur. Fully Implemented.

To ensure absolute accountability for County assets, the Support Services Commander reissued written directives via email to all supervisory personnel on August 13, 2026. These directives mandate routine physical inspections of vehicles assigned to professional staff, establishing clear supervisory responsibility for identifying, documenting, and resolving any discrepancies.

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CHIEF OF POLICE

We appreciate the opportunity to review the audit findings and discuss these matters with your team. Please reach out if you require additional information or further clarification.

Respectfully,

Katie Roberts

Assistant Chief of Police

cc: Steuart Pittman, County Executive
Christine Anderson, Chief Administrative Officer
Jenny Proebstle, Chief of Staff
Chief Amal Awad, Chief of Police
Michelle Simpson, Deputy Chief of Police
Ryan Frashure, Deputy Chief of Police

Appendix C: County Auditor's Evaluation of Response

The Office of the County Auditor (OCA) acknowledges the Administrations' concurrence with the report's recommendations and the submission of additional documentation supporting corrective measures to strengthen administrative accountability, asset safeguarding, and supervisory oversight. The documentation includes updated vehicle policies and inspection procedures, supervisory directives, transponder monitoring procedures, and vehicle inspection forms. These materials provide evidence that the Administration has established or reinforced certain procedures addressing the conditions identified during our review.

While the documentation provided supports the implementation of certain corrective measures, additional verification is necessary to determine whether all reported measures have been fully implemented and are operating as intended. Specifically, the revised policies and inspection forms demonstrate efforts to strengthen supervisory oversight and vehicle accountability; however, further assessment is needed to confirm consistent compliance with established procedures and the performance of routine monitoring activities.

OCA also acknowledges the Administration's commitment to reforming procedures for reviewing personnel misconduct alongside criminal investigations. The purpose of our recommendation for an internal administrative investigation extends beyond determining appropriate disciplinary action. Such investigations provide an opportunity to evaluate potential policy violations, identify gaps in supervisory oversight and internal controls, and preserve an institutional record of the Administration's assessment and response.

OCA will conduct follow-up to verify that corrective measures have been fully implemented and adequately address the underlying conditions identified during our review. The follow-up process will include obtaining and evaluating additional supporting documentation, assessing compliance with revised policies and procedures, and determining whether further corrective measures are warranted. The results of these follow-up activities will inform OCA's assessment of the implementation status of our recommendations and the need for additional oversight work.