



OFFICE OF THE INSPECTOR GENERAL MONTGOMERY COUNTY MARYLAND

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Training Requirements for Oracle Access

Technology and Enterprise Business Solutions

OIG Publication # 26-17

April 23, 2026

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EXECUTIVE SUMMARY

As part of our efforts to effectuate positive change, and as outlined in the Office of the Inspector General's (OIG) Work Plan FY25-FY29, we conducted a review of the County's mandatory training and testing requirements for access to Oracle. Oracle is an integrated enterprise software suite that the County uses to manage a wide range of operations such as human capital management, payroll, inventory tracking and financial management. Users are given access to roles in Oracle that enable them to perform job-specific tasks. Many roles require completion of designated training and, in some cases, an assessment before access is granted. Training seeks to increase a user's understanding of system functionality, County policies, and best practices, which may lead to better compliance, reduced errors, improved data integrity, and enhanced productivity. Through this review, we determined that many users had been given access to a role in Oracle without having completed the required training and testing.

OBJECTIVES

Through this review, we sought to determine (1) whether users had completed mandatory training and testing prerequisites prior to being granted access to Oracle roles; and (2) whether the training modules function as intended.

SCOPE AND STANDARDS

This review was conducted from October 2025 to February 2026, in accordance with the Association of Inspectors General Principles and Standards for Offices of Inspector General: Quality Standards for Inspections, Evaluations, and Reviews (July 2024).

RESULTS

Users were given access to Oracle without having taken the required training and tests.

RECOMMENDATIONS

We recommend that TEBS:

- Ensure that users who have access to Oracle roles have taken the required training and test.
- Ensure that all department directors and designees receive the ERP Security Policy and TEBS's Oracle training catalog.
- Ensure that all department designees complete training covering the training requirements for Oracle access and their roles and responsibilities.
- Add information on the iamMCG homepage advising that certain roles require the completion of training and a test.
- Consider configuring the iamMCG application to require:
 - affirmative confirmation by the designees that individuals have completed training requirements
 - affirmative confirmation by the ERP System Admin that individuals have met the training requirements.

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BACKGROUND

The County uses Oracle E-Business Suite (Oracle), an Enterprise Resource Planning (ERP) system, to support core functions such as financial management, payroll, human capital management, and procurement. To perform the functions required for their job duties, many employees or contractors (users)¹ must be granted access to the different roles² in Oracle. Certain roles permit an employee to have read-only access, which allows them to search and view the data. Other roles permit an employee to input, edit, or delete data. The Department of Technology and Enterprise Business Solutions' (TEBS) "Enterprise Resource Planning (ERP) Personnel Security Policy" (ERP Security Policy) contains policies and procedures governing access to Oracle roles. Access to many roles in Oracle requires the user to complete a designated training course and, in some cases, a separate assessment to obtain access. TEBS publishes a catalog which indicates which courses and tests are required for a particular role. Training is meant to build a user's knowledge of the system's features and County policies and recommended practices, and may minimize mistakes, and increase productivity.

Shortly after the ERP system was implemented, the County began using Oracle's training development software, consisting of online self-paced training content, for the modules it had purchased. These training courses can be accessed using the Oracle Learning Management (OLM) system. Departments may choose to update these original courses, create new training courses using compatible software, or provide training outside of the OLM platform. Departments that offer in-person training or courses otherwise not captured in the system must ensure course participation is recorded in OLM. The County uses OLM to track all training completed by employees and contractors, regardless of the method of delivery.

Once it is determined that an employee or contractor needs access to a specific Oracle role, a request for access is submitted electronically, via the County's iamMCG application, by an employee who has been designated to act on behalf of an agency head for requesting or revoking access to Oracle (department designee). The ERP System Administrator is responsible for ensuring that the employee or contractor seeking access has completed the required training, including any associated test prior to granting access.

Objectives, Scope, and Methodology

Through this review we sought to determine (1) whether users had completed mandatory training and testing prerequisites prior to being granted access to roles in Oracle; and (2) whether the training modules function as intended.

¹ In this report, the term "user" will be used to mean anyone with access to Oracle modules.

² TEBS uses the terms "role" and "responsibility" interchangeably to describe the actions that a person can perform in Oracle.

For the first objective, we interviewed staff from TEBS, Finance and OHR and reviewed the process by which users are granted access. We identified 15 Oracle roles that have training and testing prerequisites, to which 3,223 users had access as of November 25, 2025. In accordance with the OIG’s sampling methodology, we randomly selected 60 record sets of the possible 3,223 role/user combinations to review.³ To determine whether the users had completed the prerequisites, we compared the users’ training and test completion dates with the dates the users were granted access.

For the second objective, we identified 33 Oracle training courses appropriate for evaluation.⁴ Using professional judgment, we chose to review the 10 courses that correspond to the roles identified in Objective 1, as these require that a separate test be completed prior to obtaining access to the applicable role. In accordance with the OIG’s sampling methodology, we also randomly selected an additional 18 of the remaining 23 training courses to review. We reviewed each of the 28 courses and went through the content to ensure it worked as intended.

Our review was conducted between October 2025 and February 2026, in accordance with the Association of Inspectors General, Principles and Standards for Offices of Inspector General, Quality Standards for Inspections, Evaluations, and Reviews (July 2024).

³ The 3,223 role/user combinations represent every instance where a user is assigned one of the 15 roles reviewed in this engagement. Some users have access to multiple roles, so they appear more than once in the total count.

⁴ Through discussions with TEBS staff, we learned that several Oracle courses had become obsolete or had been replaced by departmental training.

FINDINGS AND RECOMMENDATIONS

We found that for 28 of the 60 users tested, there was no record that the user had completed the required training and test prior to being granted access to the role. Providing access to an Oracle role without proper training can lead to navigation difficulties, operational errors, compliance risks, and unintended manipulation of data. Training may assist users in understanding module functionality, performing tasks efficiently, utilizing advanced features, maximizing system value and reducing errors.

We also observed that while Oracle training courses generally functioned as intended, many trainings had no accompanying audio and relied exclusively on the user reading the material. This poses a potential accessibility issue for those with low vision. In addition, studies indicate that a blend of training formats often leads to more user engagement and increased comprehension.

Finding 1: Users were given access to Oracle modules without having taken the required training and tests.

In our review, we found that 47% of the users tested had not completed the required training and associated tests prior to being granted access to the roles in violation of the ERP Security Policy. We observed that three of the users had completed the training and/or test after being granted access, and ten users completed a different training course required for a greater level of access. We found no existing written guidance that allow the substitution of the “higher-level” class for the required class.

Table 1. Analysis of Compliance with Oracle Training and Test Requirements

Oracle Role	No. of Users in Compliance	No. of Users Not in Compliance
Accounts Payable Inquiry	4	6
DPO Buyer	0	1
General Ledger Inquiry	9	6
General Ledger User	3	2
HR Liaison Access	4	0
Internet Expenses	5	0
Projects and Grants Inquiry	4	2
Projects and Grants Program Manager	1	0
Procurement Inquiry	1	10
Purchasing Approver	1	1
Totals	32 (53%)	28 (47%)

During the review we learned that training records for the period prior to the County's use of OLM are maintained by the Office of Human Resources and not by TEBS. Access to all training records is necessary to determine whether employees who have been given roles have completed the training prerequisites.

A contributing factor to the non-compliance with training requirements may be that the ERP Security Policy is not distributed to the department designees who are responsible for managing access to Oracle for their departments. Department designees are also not required to complete training or otherwise demonstrate that they have knowledge of the Oracle training requirements. Additionally, the test associated with the application used by department designees to request access to Oracle roles does not include content regarding the training requirements.

Another contributing cause may be that the electronic application used to submit a request for Oracle access does not reference training requirements or require the requester to provide evidence of training completion. The applications also does not require that the ERP System Administrator affirmatively confirm completion of the training prerequisites. Instead, the process relies solely on the ERP System Administrator to verify compliance at the final step.

Without proper training, users may struggle to navigate an Oracle role or perform tasks correctly. Certain roles involve access to sensitive financial data, procurement processes, or HR records. Training is meant to help users understand the functionality of the modules and may reduce the risk of errors, or in some cases, damage to tracking and reporting systems. Training can also help users leverage advanced features and automation within Oracle, maximizing the value of the County's investment in its ERP system. Granting Oracle roles without providing training may increase the risk of operational errors, data inconsistencies, and compliance issues.

Adherence to defined processes helps ensure that only authorized individuals are granted access to the Oracle roles required to perform their job. Additionally, requiring these individuals to demonstrate their knowledge by completing all required training and tests increases efficiencies while decreasing the risk of inadvertent or intentional manipulation of data.

Recommendations

We recommend TEBS

- 1) Ensure that users who have access to Oracle roles have taken the required training and test.

- 2) Ensure that all department directors and designees have received the ERP Security Policy and TEBS's Oracle training catalog.
- 3) Require that department designees complete training and/or an assessment that includes content concerning the training requirements for Oracle access and their roles and responsibilities.
- 4) Add information on the iamMCG application's homepage advising that certain roles require the completion of training and testing prior to access being given.
- 5) Consider configuring the iamMCG application to require:
 - a. affirmative confirmation by the iamMCG designees that individuals have completed the training requirements; and
 - b. affirmative confirmation by the ERP System Administrator that individuals have met the training requirements prior to being granted access.

OIG COMMENTS TO CHIEF ADMINISTRATIVE OFFICER'S RESPONSE

The County Chief Administrative Officer's response to our report is included in its entirety in Appendix A. The response indicates agreement with the OIG's recommendations.

The OIG categorizes progress towards implementation into the following four status statuses:

- Open Unresolved: No management response, inadequate response, or no agreement on corrective action plan.
- Open In Progress: Agreed on planned action, auditee is in the process of implementing stated actions, but no evidence of implementation has yet been provided to the OIG.
- Open Resolved: Auditee provided support to OIG indicating implementation was complete, OIG testing to ensure implementation.
- Closed: Recommendation has been implemented.

The following represents the status of the recommendations made in this report. The OIG will continue to monitor progress every ninety days towards implementing the County's actions to address the recommendation.

Recommendation Status:

1. Open-Unresolved
2. Open-Unresolved
3. Open-Unresolved
4. Open-Unresolved
- 5a. Open-In Progress
- 5b. Open-In Progress

APPENDIX A: CHIEF ADMINISTRATIVE OFFICER'S (CAO) RESPONSE

The Chief Administrative Officer provided the following response to our report:



OFFICE OF THE COUNTY EXECUTIVE

Marc Elrich
County Executive

Richard S. Madaleno
Chief Administrative Officer

MEMORANDUM

April 22, 2026

TO: Megan Davey Limarzi, Inspector General

FROM: Richard S. Madaleno, Chief Administrative Officer 

SUBJECT: Inspector General Confidential Draft Report: Response and Action Plans – Training Requirements for Oracle Access (OIG Publication #OIG-26-17)

Thank you for the opportunity to respond to the issues identified in the report. We agree that proper training and its administration in the Learning Management System (LMS) are important for users of the Oracle system, which supports core functions such as financial management, payroll, human capital, and procurement. The training process has evolved over time, indicating an area to improve the verification and documentation practices that users have completed required training and any associated testing.

We concur with the recommendations and acknowledge there are opportunities to enhance the process. The Department of Technology and Enterprise Business Solutions (TEBS) will develop and implement a corrective action plan to strengthen documentation, ensure centralized tracking of training completion, and confirm that system access is granted only after required training is verifiably completed.

Recommendation 1: We recommend TEBS ensure that users who have access to Oracle roles have taken the required training and test.

Response. We concur with this recommendation. TEBS will involve the appropriate stakeholders and formulate a specific plan to address this recommendation in 45 days.

Recommendation 2: We recommend TEBS ensure that all department directors and designees have received the Enterprise Resource Planning (ERP) Security Policy and TEBS's Oracle training catalog.

Response. We concur with this recommendation. TEBS is conducting a review of the current ERP Security Policy and TEBS's Oracle training catalog in collaboration with the appropriate

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stakeholders to determine whether updates are warranted before issuing communications to all department directors and their designees. TEBS anticipates requiring 45 days to complete the policy assessment before dissemination.

Recommendation 3: We recommend TEBS require that department designees complete training and/or an assessment that includes content concerning the training requirements for Oracle access and their roles and responsibilities.

Response. We concur with this recommendation. TEBS currently sends a job aid and instructions to new designees. TEBS will involve the appropriate stakeholders and formulate a specific plan within 45 days, requiring the designee's completion and acknowledgment of training.

Recommendation 4: We recommend TEBS add information on the iamMCG application's homepage advising that certain roles require the completion of training and testing prior to access being given.

Response. We concur with this recommendation. TEBS is coordinating with the appropriate stakeholders to define an action plan and implement the system updates needed for the iamMCG application to require completion of designated training and, where applicable, testing before access is granted. TEBS anticipates that this recommendation plan and implementation will take 45 days.

Recommendation 5a: We recommend TEBS consider configuring the iamMCG application to require affirmative confirmation by the iamMCG designees that individuals have completed the training requirements.

Response. We concur with this recommendation. TEBS will complete the analysis within 45 days to determine the approach for configuring the iamMCG application to require affirmative confirmation from iamMCG designees that individuals have met the training requirements. Following the analysis, TEBS will develop and begin implementing the solution, guided by a structured plan to address this recommendation.

Recommendation 5b: We recommend TEBS consider configuring the iamMCG application to require affirmative confirmation by the ERP System Administrator that individuals have met the training requirements prior to being granted access.

Response. We concur with this recommendation. TEBS will complete the analysis within 45 days to assess and evaluate configuring the iamMCG application to require affirmative confirmation from the ERP System Administrator that individuals have met the training requirements before granting access. Following the analysis, TEBS will work with the appropriate stakeholders to develop and begin implementing a defined plan with milestones, resource alignment, and stakeholder oversight.

Thank you for bringing these matters to our attention.

cc: Fariba Kassiri, Deputy Chief Administrative Officer, Office of the County Executive
Gail Roper, Director, Department of Technology and Enterprise Business Solutions
Michele El-Gamil, Internal Audit Manager, Office of the County Executive