

**Board of Education of Baltimore County  
Office of Internal Audit**

**Fiscal Year 2022  
October 19, 2021**



**Office of Internal Audit  
Investigative Unit  
FY22 – Quarter 1 Report**

# BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: October 19, 2021

SUBJECT: Investigative Unit FY22 – Quarter 1 Report

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This FY22 first quarter update provides information on the Office of Internal Audit investigation activities from July 1, 2021 through September 30, 2021. This includes any cases received and closed during this period, as well as the status of current investigations.

Unforeseen circumstances created a delay in our ability to submit investigation reports to Board members, however, we recently submitted FY21 quarters 2 and 3 investigative reports via SharePoint to Board members. We anticipate the release of FY21 quarter 4 and FY22 quarter 1 investigative reports soon. However, we do provide regular updates related to our investigations at each Audit Committee meeting and are happy to respond to any questions that you may have at any time throughout the year related to our investigations.

Also, please be aware that we issued a report under a separate cover related to the audit activities that were completed in the FY22 first quarter.

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**Cases Received as of September 30, 2021**

During the first quarter of FY22, we received 27 cases:

- 13 of the cases would be investigated by Internal Audit.
- Three were referred to BCPS management for investigation.
- 11 new cases were not in the purview of the hotline and were closed with a memo to file.

**Table 1** summarizes the cases received during the first quarter of FY22.

*Table 1:*

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**Cases Received in FY22**

Type of Cases Received	Qtr 1
<b>Internal Audit Investigations</b>	
Conflict of Interest	5
Falsification of Records	1
Payroll Fraud or Overtime Abuse	3
Misuse of Company Property	1
Theft	1
Employee Behavior	2
<b>Total Internal Audit Investigations</b>	<b>13</b>
<b>BCPS Management Investigations</b>	<b>3</b>
<b>Memos to File</b>	<b>11</b>
<b>Total Cases Received in FY22 – Q1</b>	<b>27</b>

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**Status of Cases Received**

In addition to the receipt of 27 new cases received, 45 cases remained open and/or in-process at the end of the previous quarter, resulting in 72 open cases during the first quarter of FY22. At the end of the first quarter of FY22, 42 cases were closed and 30 cases remain open and/or in-process. **Table 2**, below, summarizes the investigation activity for the first quarter of FY22.

**Table 2:**

**Status of Cases Received**

<b>Case Status</b>	<b>Internal Audit Investigations</b>	<b>Management Investigations</b>	<b>Total Investigations</b>	<b>Memos to File</b>	<b>Total</b>
<b>Cases Open</b>					
Open as of 7/1/21	19	10	29	16	<b>45</b>
Received in FY22 – Q1	13	3	16	11	<b>27</b>
<b>Total Cases Open</b>	<b>32</b>	<b>13</b>	<b>45</b>	<b>27</b>	<b>72</b>

<b>Case Status</b>	<b>Internal Audit Investigations</b>	<b>Management Investigations</b>	<b>Total Investigations</b>	<b>Memos to File</b>	<b>Total</b>
<b>Cases Closed</b>					
Substantiated	2		2	-	2
Partially Substantiated	-		-	-	-
Inconclusive	11		11	-	11
Unsubstantiated	3		3	-	3
Memos to File	-		-	26	26
<b>Total Reports Closed</b>	<b>16</b>		<b>16</b>	<b>26</b>	<b>42</b>
<b>Cases Open at 9/30/21</b>	<b>16</b>	<b>13</b>	<b>29</b>	<b>1</b>	<b>30</b>

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**Internal Audit Investigations Summary**

**Table 3** summarizes the status of the 32 open Internal Audit investigations during the first quarter of FY22.

**Table 3:**

**Status of Internal Audit Investigations**

Item	Case	Issue	Allegation	Status	Result
1	2020-010	Other	Payroll fraud and mileage falsification (w/2020-031, 052, 056, 2021-048 & 055).	Closed	Inconclusive
2	2020-052	Other	Payroll fraud and mileage falsification (w/2020-010, 031, 056, 2021-048 & 055).	Closed	Inconclusive
3	2020-056	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 2021-048 & 055).	Closed	Inconclusive
4	2021-027	Falsification of records, contracts, reports	Document shredding.	Closed	Inconclusive
5	2021-029	Other	Employee has inappropriate relationships; misuse of federal funds.	Closed	Unsubstantiated
6	2021-031	Falsification of records, contracts, reports	Payroll fraud and mileage falsification (w/2020-010, 052, 056, 2021-048 & 055)	Closed	Inconclusive
7	2021-034	Misuse of company property or resources	Wasteful purchasing.	Closed	Unsubstantiated
8	2021-048	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 056 & 2021-055).	Closed	Inconclusive
9	2021-054	Other	Employees can circumvent controls related to grade changes.	Closed	Inconclusive
10	2021-055	Other	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 056 & 2021-048).	Closed	Inconclusive
11	2021-072	Falsification of records, contracts, reports	Grading concerns.	Closed	Inconclusive
12	2021-077	Other	Employee posted nude pictures on social media.	Closed	Inconclusive
13	2021-078	Payroll Fraud or overtime abuse	Employee leaves early and provides inaccurate timesheet.	Closed	Substantiated
14	2021-081	Theft	Discrepancies in class account.	Closed	Substantiated
15	2022-005	Misuse of company property or resources	Employee provided confidential BCPS information.	Closed	Inconclusive

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Item	Case	Issue	Allegation	Status	Result
16	2022-007	Payroll Fraud or overtime abuse	Employee left early without approval.	Closed	Unsubstantiated
17	2021-019	Other	Employee forced to get required physical although employee had a waiver.	Open	Pending
18	2021-046	Other	Employees not being paid for overtime and emergency call ins.	Open	Pending
19	2021-051	Procurement and Purchasing practices	An office is employing an excessive number of support staff.	Open	Pending
20	2021-056	Payroll Fraud or overtime abuse	Employees attended new hire training too soon.	Open	Pending
21	2021-080	Theft	Funds missing from class account.	Open	Pending
22	2022-006	Other	Conflict of interest related to hiring (w/2022-011).	Open	Pending
23	2022-009	Other	Employee hired without qualifications and conflict of interest.	Open	Pending
24	2022-010	Other	Employee took student files home.	Open	Pending
25	2022-011	Other	Conflict of interest related to hiring (w/2022-006).	Open	Pending
26	2022-015	Payroll Fraud or overtime abuse	Employee doesn't work full day.	Open	Pending
27	2022-017	Other	Various management issues.	Open	Pending
28	2022-018	Theft	Employee stealing supplies, committing payroll fraud.	Open	Pending
29	2022-019	Payroll Fraud or overtime abuse	Employee has no responsibilities and does not work.	Open	Pending
30	2022-020	Misuse of company property or resources	Employee uses BCPS resources for personal gain.	Open	Pending
31	2022-026	Payroll Fraud or overtime abuse	Multiple employees did not work from November 2020 through April 2021.	Open	Pending
32	2022-027	Falsification of records, contracts, reports	Employee intimidated to falsify records.	Open	Pending

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**Management Investigations Summary**

Internal Audit reviews the result of Management investigations to ensure that sufficient evidence to close the case was obtained. A case whose allegations cannot be substantiated can still result in corrective, proactive, or preventative measures to reinforce a policy or procedure, improve internal controls, or to improve BCPS operations.

**Table 4** summarizes the status of the 13 management investigations during the first quarter of FY22.

**Table 4:**

**Status of Reports Referred to Management**

Item	Case	Issue	Allegation	Status	Result
1	2020-067	Other	Employee has inappropriate interactions with students.	Open	Pending
2	2020-103	Other	Employee has inappropriate interactions with students (w/2020-104&106).	Open	Pending
3	2020-104	Other	Employee has inappropriate interactions with students (w/2020-103&106).	Open	Pending
4	2020-106	Other	Employee has inappropriate interactions with students (w/2020-103&104).	Open	Pending
5	2020-118	Other	Employees not wearing required masks (w/2020-118).	Open	Pending
6	2020-119	Other	Employees not wearing required masks (w/2020-119).	Open	Pending
7	2021-011	Falsification of records, contracts, reports	Student does not live in the school's boundary.	Open	Pending
8	2021-074	Other	Student does not live in the school's boundary.	Open	Pending
9	2021-076	Other	Employee behavior issues.	Open	Pending
10	2021-079	Other	Employee drug usage and inappropriate social media posts.	Open	Pending
11	2022-022	Other	Inappropriate use of BCPS vehicles.	Open	Pending
12	2022-023	Other	Excessive use of sick leave.	Open	Pending
13	2022-024	Other	Inadequate password security.	Open	Pending

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**Memo to File Summary**

Internal Audit reviews the content of the cases that are received through the hotline. In certain instances, there may not be a need for either Internal Audit or BCPS Management to investigate. These instances include when:

- the information provided does not constitute an allegation of fraud, waste, or abuse
- the reporter did not provide enough information to investigate
- additional information was requested from the reporter, and no response was received
- management is aware of the issue and has addressed or begun addressing
- the issue is already being investigated by an external group or another BCPS department

In most of these instances, Internal Audit will still provide the case information to BCPS Management.

**Table 5** summarizes the status of the 27 memos to file from the first quarter of FY22.

**Table 5:**

**Status of Memo to File Hotline Reports**

Item	Case	Issue	Allegation	Status
1	2020-075	Misuse of company property or resources	This was investigated with case 2021-027.	Closed
2	2021-006	Theft	Reporter has not received pandemic ebt funds for their student (w/2021-044).	Closed
3	2021-007	Other	Employees post political tweets.	Closed
4	2021-008	Other	Employee behavior (w/2021-010).	Closed
5	2021-010	Misuse of company property or resources	Employee behavior (w/2021-008).	Closed
6	2021-030	Other	Mismanagement of employees.	Closed
7	2021-036	Procurement and Purchasing practices	Employee held unapproved fundraiser.	Closed
8	2021-042	Other	Employee made inappropriate social media posts.	Closed
9	2021-043	Other	Employee made inappropriate social media posts.	Closed
10	2021-044	Theft	Reporter has not received pandemic ebt funds for their student (w/2021-006).	Closed
11	2021-047	Other	Issues related to the purchase of uniforms.	Closed
12	2021-050	Other	Employee participated in the riots in Washington DC.	Closed
13	2021-065	Other	Social media activity.	Closed
14	2021-066	Other	Issues related to the purchase of uniforms.	Closed
15	2021-075	Other	Employee was not wearing a mask.	Closed
16	2022-001	Other	Payroll error.	Closed
17	2022-002	Other	Payroll error.	Closed



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Item	Case	Issue	Allegation	Status
18	2022-003	Other	Employees are allowed to work from home.	Closed
19	2022-004	Other	Student safety concern.	Closed
20	2022-008		Payroll error.	Closed
21	2022-012	Other	Contractors not used to clean schools.	Closed
22	2022-013	Other	Student safety concern.	Closed
23	2022-014	Other	Overcrowded buses.	Closed
24	2022-016	Other	Parent complaint about the temperature in the building.	Closed
25	2022-021	Other	Compliant related to school construction and logistics.	Closed
26	2022-025	Other	Employee incompetency and discrimination.	Closed
27	2021-073	Other	Employee behavior.	Open