

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

**Fiscal Year 2023  
January 17, 2023**



**Office of Internal Audit  
Investigative Unit  
FY23 – Mid-Year Report**

# BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: January 17, 2023

SUBJECT: Investigative Unit FY23 – Mid-Year Report

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This FY23 Mid-Year update provides information on the Office of Internal Audit investigation activities from July 1, 2022 through December 31, 2022. This includes any cases received and closed during this period, as well as the status of current investigations.

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**Cases Received as of December 31, 2022**

From July 1, 2022 through December 31, 2022, we received 51 cases:

- 15 of the cases will be investigated by Internal Audit.
- Two were referred to BCPS management for investigation.
- 34 new cases were not in the purview of the hotline and were closed with a memo to file.

**Table 1** summarizes the cases received in FY23.

*Table 1:*

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**Cases Received in FY23**

<b>Type of Cases Received</b>	<b>Qtr 1</b>	<b>Qtr 2</b>
<b>Internal Audit Investigations</b>		
Conflict of Interest	1	3
Falsification of Records	1	
Payroll Fraud or Overtime Abuse	2	2
Management Issue	1	1
Misuse of Company Property or Resources		2
Procurement & Purchasing Practices		1
Theft	1	
<b>Total Internal Audit Investigations</b>	<b>6</b>	<b>9</b>
<b>BCPS Management Investigations</b>	<b>1</b>	<b>1</b>
<b>Total Investigations</b>	<b>7</b>	<b>10</b>
<b>Memos to File</b>	<b>19</b>	<b>15</b>
<b>Total Cases Received in FY23</b>	<b>26</b>	<b>25</b>

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**Status of Cases Received**

In addition to the receipt of 51 new cases, 13 cases remained open and/or in-process at the end of FY22, resulting in 64 open cases during FY23. At the end of the second quarter of FY23, 53 cases were closed, and 11 cases remained open and/or in-process. **Table 2**, below, summarizes the investigation activity in FY23.

*Table 2:*

**Status of Cases Received**

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
<b>Cases Open</b>					
Open as of 7/1/22	10	3	13	-	<b>13</b>
Reclassifications <sup>1</sup>	(1)	(3)	(4)	4	-
Received in FY23	15	2	17	34	<b>51</b>
<b>Total Cases Open</b>	<b>24</b>	<b>2</b>	<b>26</b>	<b>38</b>	<b>64</b>

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
<b>Cases Closed</b>					
Substantiated	3	-	3	-	3
Partially Substantiated	-	-	-	-	-
Inconclusive	3	-	3	-	3
Unsubstantiated	10	2	12	-	12
Memos to File	-	-	-	35	35
<b>Total Reports Closed</b>	<b>16</b>	<b>2</b>	<b>18</b>	<b>35</b>	<b>53</b>
<b>Cases Open at 12/31/22</b>	<b>8</b>	<b>0</b>	<b>8</b>	<b>3</b>	<b>11</b>

<sup>1</sup> In certain instances, cases may be reclassified from investigations to memos to file, or vice versa. This can be due to a review of evidence, documentation found, a clarification of allegation, etc. When this occurs, it will be tracked here to reflect accurate case totals.

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**Internal Audit Investigations Summary**

**Table 3** summarizes the status of the 24<sup>2</sup> open Internal Audit investigations in FY23.

**Table 3:**

**Status of Internal Audit Investigations**

Item	Case	Issue	Alleged Details	Status	Result
1	2022-111	Misuse of company property or resources	Employee engaged in remunerative employment while out on approved leave.	Closed	Substantiated
2	2023-012	Conflict of interest	Employee used position for personal gain.	Closed	Substantiated
3	2023-028	Misuse of company property or resources	Improper FMLA use.	Closed	Substantiated
4	2022-097	Misuse of company property or resources	A boat was purchased with a BCPS check.	Closed	Inconclusive
5	2023-009	Payroll fraud	Employee committing payroll fraud.	Closed	Inconclusive
6	2023-014	Theft	Employee stole school resources.	Closed	Inconclusive
7	2022-085	Payroll fraud	Employee falsifying sign-in sheets and stealing time.	Closed	Unsubstantiated
8	2022-086	Payroll fraud	Employees falsifying sign-in sheets and stealing time.	Closed	Unsubstantiated
9	2022-087	Procurement or purchasing practices	Improper billing activities by IT vendor.	Closed	Unsubstantiated
10	2022-088	Payroll fraud	Employees falsifying sign-in sheets and stealing time.	Closed	Unsubstantiated
11	2022-103	Management issue	Employee alleges wrongful reprimand.	Closed	Unsubstantiated
12	2022-104	Payroll fraud	Employee falsifying sign-in sheets and stealing time.	Closed	Unsubstantiated
13	2022-106	Payroll fraud	Employee falsifying sign-in sheets and stealing time.	Closed	Unsubstantiated
14	2022-112	Payroll fraud	Employees falsifying sign-in sheets and stealing time.	Closed	Unsubstantiated
15	2023-003	Management issue	Employee doesn't have required certifications.	Closed	Unsubstantiated
16	2023-008	Falsification of records, contract, reports	Employee falsified BCPS documents.	Closed	Unsubstantiated

<sup>2</sup> See table 2 above.

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<b>Item</b>	<b>Case</b>	<b>Issue</b>	<b>Alleged Details</b>	<b>Status</b>	<b>Result</b>
17	2023-027	Conflict of interest	Conflict of interest.	Open	Pending
18	2023-030	Conflict of interest	Conflict of interest.	Open	Pending
19	2023-033	Conflict of interest	Conflict of interest.	Open	Pending
20	2023-035	Procurement or purchasing practices	Concerns with failure to follow the bidding process.	Open	Pending
21	2023-040	Payroll fraud	Employee committing payroll fraud.	Open	Pending
22	2023-044	Misuse of company property or resources	Employee abused sick leave.	Open	Pending
23	2023-048	Employee Behavior	Employee behavior.	Open	Pending
24	2023-049	Payroll fraud	Employee has a second full time job outside of BCPS.	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 two<sup>3</sup> management investigations in FY23.

**Table 4:**

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**Status of Reports Referred to Management**

Item	Case	Issue	Alleged Details	Status	Result
1	2023-018	Misuse of company property or resources	Residency issue.	Closed	Unsubstantiated
2	2023-038	Management Issue	Concern with employee completing work assignments.	Closed	Unsubstantiated

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<sup>3</sup> See table 2 above.

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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 38<sup>4</sup> memos to file in FY23.

*Table 5:*

**Status of Memo to File Hotline Reports**

Item	Case	Issue	Alleged Details	Status
1	2022-074	Management issue	Concerns with Division of Human Resources. Combined with 2022-092 and 2022-099.	Closed
2	2022-092	Management issue	Concerns with Division of Human Resources. Combined with 2022-74 and 2022-099.	Closed
3	2022-099	Management issue	Concerns with Division of Human Resources. Combined with 2022-074 and 2022-092.	Closed
4	2023-001	Management issue	Management issues with transportation.	Closed
5	2023-002	Information Seeking/No Allegation Made	No allegation made.	Closed
6	2023-004	Management issue	Concern related to document retention.	Closed
7	2023-005	Information Seeking/No Allegation Made	No allegation made.	Closed
8	2023-006	Management issue	Concerns with employee behavior.	Closed
9	2023-007	Management issue	Concerns related to Division of Human Resources.	Closed
10	2023-010	Management issue	Email sent to wrong recipient.	Closed
11	2023-011	Management issue	Concerns related to Division of Human Resources.	Closed
12	2023-013	Employee behavior	Concerns with employee behavior.	Closed
13	2023-015	Management issue	Staffing issue.	Closed
14	2023-016	Student Issue	Student issue.	Closed
15	2023-017	Information Seeking/No Allegation Made	No allegations made.	Closed

<sup>4</sup> See table 2 above.



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<b>Item</b>	<b>Case</b>	<b>Issue</b>	<b>Alleged Details</b>	<b>Status</b>
16	2023-019	Payroll fraud <sup>5</sup>	Payroll fraud.	Closed
17	2023-020	Employee behavior	Concerns with employee behavior.	Closed
18	2023-021	Payroll fraud <sup>5</sup>	Payroll fraud.	Closed
19	2023-022	Employee behavior	Concerns with employee behavior.	Closed
20	2023-023	Payroll fraud <sup>5</sup>	Payroll fraud.	Closed
21	2023-024	Employee behavior	Concerns with employee behavior.	Closed
22	2023-025	Employee behavior	Concerns with employee behavior.	Closed
23	2023-026	Employee behavior	Concerns with employee behavior.	Closed
24	2023-029	Employee Behavior	Concerns with employee behavior.	Closed
25	2023-031	Employee Behavior	Concerns with employee behavior.	Closed
26	2023-032	Employee Behavior	Concerns with employee behavior.	Closed
27	2023-034	Employee Behavior	Concerns with employee behavior.	Closed
28	2023-036	Employee Behavior	Concern regarding employee behavior.	Closed
29	2023-037	Management issue	Former employee concerns.	Closed
30	2023-039	Payroll fraud <sup>5</sup>	Payroll fraud.	Closed
31	2023-041	Employee behavior	Concerns with employee behavior	Closed
32	2023-042	Management issue	Conflict of interest.	Closed
33	2023-045	Student issue	Student issue.	Closed
34	2023-046	Student issue	Student issue.	Closed
35	2023-047	Management issue	Concerns with employee social media posts.	Closed
36	2023-043	Management issue	Concerns over management process.	Pending
37	2023-050	Management issue	Staffing concerns.	Pending
38	2023-051	Employee Behavior	Concern regarding employee behavior.	Pending

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<sup>5</sup> Internal Audit received and previously investigated similar allegations and they were either inconclusive or unsubstantiated. These allegations were not investigated again but case details were provided to management for their review and disposition.