

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

**Fiscal Year 2023
February 21, 2023**



**Office of Internal Audit
Investigative Unit
FY23 – January 2023 Report**

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: February 21, 2023

SUBJECT: Investigative Unit FY23 – January 2023 Report

This update provides information on the Office of Internal Audit investigation activities from January 1, 2023 through January 31, 2023. This includes any cases received and closed during this period, as well as the status of current investigations.

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Cases Received January 2023

During January 2023, we received 17 cases:

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

Table 1 summarizes the cases received during January 2023.

Table 1:

Cases Received

Type of Cases Received	
Internal Audit Investigations	
Conflict of Interest	2
Management Issue	1
Misuse of Company Property or Resources	1
Total Internal Audit Investigations	4
BCPS Management Investigations	2
Total Investigations	6
Memos to File	11
Total Cases Received in January	17

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Status of Cases Received

In addition to 17 new cases received, 11 cases remained open and/or in-process at the end of the previous month, resulting in 28 open cases during January 2023. At the end of January 2023, 10 cases were closed, and 18 cases remain open and/or in-process.

Table 2, below, summarizes the investigation activity for January 2023.

Table 2:

Status of Cases Received

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Open as of 12/31/22	8	-	8	3	11
Reclassifications ¹	(1)	-	(1)	1	-
Received in January	4	2	6	11	17
Total Cases Open	11	2	13	15	28

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Substantiated	-	-	-	-	-
Partially Substantiated	-	-	-	-	-
Inconclusive	-	-	-	-	-
Unsubstantiated	1	-	1	-	1
Information Memo	-	-	-	-	-
Memos to File	-	-	-	9	9
Total Reports Closed	1	-	1	9	10
Cases Open at 1/31/23	10	2	12	6	18

¹ 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 open Internal Audit investigations during January 2023.

Table 3:

Status of Internal Audit Investigations

Item	Case	Issue	Alleged Details	Status	Result
1	2023-027	Conflict of interest	Conflict of interest.	Closed	Unsubstantiated
2	2023-030	Conflict of interest	Conflict of interest.	Open	Pending
3	2023-033	Conflict of interest	Conflict of interest.	Open	Pending
4	2023-035	Procurement or purchasing practices	Concerns with failure to follow the bidding process.	Open	Pending
5	2023-044	Misuse of Company Property or Resources	Employee abused sick leave.	Open	Pending
6	2023-048	Employee Behavior	Employee behavior.	Open	Pending
7	2023-049	Payroll fraud	Employee has a second full time job outside of BCPS.	Open	Pending
8	2023-052	Conflict of interest	Conflict of interest.	Open	Pending
9	2023-063	Conflict of interest	Conflict of interest.	Open	Pending
10	2023-064	Misuse of company property or resources	Employee not performing duties caused losses to BCPS.	Open	Pending
11	2023-068	Management issue	Concerns with division of human resources.	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 management investigations during January 2023.

Table 4:

Status of Reports Referred to Management

Item	Case	Issue	Alleged Details	Status	Result
1	2023-054	Management issue	Management issue.	Open	Pending
2	2023-065	Misuse of company property or resources	Residency issue.	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 memos to file from January 2023.

Table 5:

Status of Memo to File Hotline Reports

Item	Case	Issue	Status
1	2023-040	Payroll fraud	Closed
2	2023-043	Management issue	Closed
3	2023-050	Management issue	Closed
4	2023-051	Employee behavior	Closed
5	2023-053	Employee behavior	Closed
6	2023-056	Employee behavior	Closed
7	2023-058	Management issue	Closed
8	2023-060	Employee behavior	Closed
9	2023-061	Employee behavior	Closed
10	2023-055	Management issue	Open
11	2023-057	Conflict of interest	Open
12	2023-059	Student issue	Open
13	2023-062	Information seeking/no allegation made	Open
14	2023-066	Information seeking/no allegation made	Open
15	2023-067	Student issue	Open