

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

**Fiscal Year 2023
November 15, 2022**



**Office of Internal Audit
Investigative Unit
FY23 – October 2022 Report**

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: November 15, 2022

SUBJECT: Investigative Unit FY23 – October 2022 Report

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

**Investigative Unit
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Cases Received October 2022

During October 2022, we received 11 cases:

- Five of the cases will be investigated by Internal Audit.
- None of the cases were referred to BCPS management for investigation.
- Six cases were not in the purview of the hotline and closed with a memo to file.

Table 1 summarizes the cases received during October 2022.

Table 1:

Cases Received

Type of Cases Received	
Internal Audit Investigations	
Conflict of Interest	3
Falsification of Records	1
Procurement & Purchasing Practices	1
Total Internal Audit Investigations	5
BCPS Management Investigations	0
Total Investigations	5
Memos to File	6
Total Cases Received in October	11

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Status of Cases Received

In addition to 11 new cases received, 11 cases remained open and/or in-process at the end of the previous month, resulting in 22 open cases during October 2022. At the end of October 2022, 12 cases were closed, and 10 cases remain open and/or in-process.

Table 2, below, summarizes the investigation activity for October 2022.

Table 2:

Status of Cases Received

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Open as of 9/30/22	5	1	6	5	11
Reclassifications ¹	(1)-	-	(1)	1	-
Received in October	5	-	5	6	11
Total Cases Open	9	1	10	12	22

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Substantiated	-	-	-	-	-
Partially Substantiated	-	-	-	-	-
Inconclusive	-	-	-	-	-
Unsubstantiated	1	1	2	-	2
Information Memo	-	-	-	-	-
Memos to File	-	-	-	10	10
Total Reports Closed	1	1	2	10	12
Cases Open at 10/31/22	8	-	8	2	10

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 October 2022.

Table 3:

Status of Internal Audit Investigations

Item	Case	Issue	Alleged Details	Status	Result
1	2023-008	Falsification of records, contract, reports	Employee falsified BCPS documents.	Closed	Unsubstantiated
2	2023-009	Payroll fraud	Employee committing payroll fraud.	Open	Pending
3	2023-012	Conflict of interest	Employee used position for personal gain.	Open	Pending
4	2023-014	Theft	Employee stole school resources.	Open	Pending
5	2023-027	Conflict of interest	Conflict of interest related to nepotism.	Open	Pending
6	2023-028	Falsification of records, contract, reports	Employee falsified FMLA documentation.	Open	Pending
7	2023-030	Conflict of interest	Conflict of interest.	Open	Pending
8	2023-033	Conflict of interest	Conflict of interest.	Open	Pending
9	2023-035	Procurement or purchasing practices	Concerns with failure to follow the bidding process.	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 October 2022.

Table 4:

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

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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 October 2022.

Table 5:

Status of Memo to File Hotline Reports

Item	Case	Issue	Alleged Details	Status
1	2023-019	Payroll fraud	Payroll Fraud	Closed
2	2023-021	Payroll fraud	Payroll fraud	Closed
3	2023-023	Payroll fraud	Payroll fraud	Closed
4	2023-024	Employee Behavior	Concerns with employee behavior.	Closed
5	2023-025	Employee Behavior	Concerns with employee behavior	Closed
6	2023-026	Employee Behavior	Concerns with employee behavior	Closed
7	2023-029	Employee Behavior	Concerns with employee behavior.	Closed
8	2023-031	Employee Behavior	Concerns with employee behavior.	Closed
9	2023-032	Employee Behavior	Concerns with employee behavior.	Closed
10	2023-034	Employee Behavior	Concerns with employee behavior.	Closed
11	2023-036	Employee Behavior	Concerns with employee behavior.	Pending
12	2023-037	Employee Behavior	Former employee concerns.	Pending