



**Board of Education  
Office of Internal Audit  
FY23 Year End Work Plan  
Update**

This workplan update provides information on the Office of Internal Audit activities from July 1, 2022 through June 30, 2023. This includes any audit reports issued during this period, the status of current audit projects, and a list of planned audits not yet started.

# BALTIMORE COUNTY PUBLIC SCHOOLS

Myriam Yarbrough, Ed.D. ♦ Superintendent ♦ 6901 North Charles Street ♦ Towson, MD ♦ 21204

Office of Internal Audit  
Andrea Barr  
Chief Auditor

Office: 443-809-4043

TO: Members of the Board of Education of Baltimore County

FROM: Andrea Barr, Chief Auditor

DATE: July 11, 2023

SUBJECT: Office of Internal Audit – FY23 Year-end update

This FY23 year-end update provides information on the Office of Internal Audit activities from July 1, 2022 through June 30, 2023. This includes any audit reports issued during this period, the status of current audit projects, and a list of planned audits not yet started. We have also included a summary of open audit issues as of June 30, 2023 at the end of this report.

The start and completion for each audit project is an estimate because future circumstances may delay project begin dates and report issuance dates, such as:

- delays in receiving data for review,
- the number and nature of findings that require further evaluation, and
- additional discussions with management to demonstrate the validity of our findings and recommendations for improvement are necessary.

Additionally, as we progress with the update and refinement of our risk assessment, some projects may become more critical to complete than others, creating a shift in project prioritization. Consequently, project start, and end dates become revised based on the updated prioritization of planned projects and the need to complete unplanned projects.

All audit reports issued as of June 30, 2023 have been posted to our webpage. We provide regular updates about our projects 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 audit activities.

Please be aware that we issued a report under a separate cover related to the administration of the fraud, waste, and abuse hotline and the investigations that were completed from July 1, 2022 through June 30, 2023.

The Office of Internal Audit would like to extend its gratitude and appreciation to the Board, the Audit committee, the Superintendent and his cabinet, and all members of BCPS management and staff for providing cooperation and input into the development of our risk-based audit plan and for supporting the general mission of the office throughout the year.

## Plan Summary

<b>Work Plan Approval</b>	<p>Annually, the Office of Internal Audit submits its strategic work plan to the Board of Education of Baltimore County Audit Committee for its review and approval.</p>	<b>Delivery of Services</b>	<p>The Office of Internal Audit will maintain the Audit Services Unit and the Investigative Unit in the delivery of its services to the Board and school system.</p>
<b>Vision and Mission</b>	<p>The Office of Internal Audit developed its vision and mission to ensure alignment with the Board and school system’s objectives.</p>	<b>Non-Salary Budget Request</b>	<p>The Office of Internal Audit FY23 non-salary budget is \$50,679. A similar non-salary budget request is anticipated for FY24.</p>
<b>Goals and Strategies</b>	<p>The Office of Internal Audit will continue to focus on its goals of integrity, quality, and efficiency.</p>	<b>Meetings</b>	<p>The Office of Internal Audit routinely meets with stakeholders to provide project status updates and other relevant information.</p>
<b>Available Resource Hours</b>	<p>The Office of Internal Audit has a total of 15,285 available resource hours in FY23 and is projected to have 15,360 in FY24.</p>		

<b>FY23 Office of Internal Audit Workplan</b>				<b>Status as of 06/30/23</b>
<b>FY23 Fraud, Waste, and Abuse Hotline Administration:</b> The Office of Internal Audit will continue to administer the fraud hotline and investigate any allegations related to fraud, waste, and abuse to ensure a culture of integrity, quality, and effectiveness.				Refer to separate report issued as of June 30, 2023.
<b>FY23 Internal Audit Projects by Division</b>				
<b>OVERALL OBJECTIVE FOR ALL FY23 PROJECTS:</b> To review the objectives, risks and controls related to the Audit Focus areas. Specific audit objectives will be determined during the planning phase of each project.				
<b>#</b>	<b>Entity</b>	<b>Audit Focus Area</b>	<b>Risk Level</b>	
<b>Division of Chief of Staff</b>				No audits planned in FY23
<b>Division of Fiscal Services</b>				
1 <sup>1</sup>	Office of Payroll	Audit of Summer Payroll	H	Report issued on November 4, 2022
2	Office of Purchasing	Contracts, agreements, and leases	M	Report issued on March 15, 2023
<b>Division of Curriculum and Instruction</b>				
3	Office of ESOL & World Languages	ESOL new immigrant registration/enrollment	H	Report issued on February 17, 2023
4	Office of Career & Technical Education & Fine Arts	CTE accreditation	H	Planning
5	Office of Educational Opportunities	Homeschool program	L	Report issued on November 30, 2022
6	Office of Educational Opportunities	Magnet program admissions process	M	Report issued on September 30, 2022
7	Office of Special Education	Special Education dispute resolution	H	Planning
8	Office of Social and Emotional Support	Student enrollment/registration process and related professional development	H	Report issued on May 19, 2023
9	Office of Health Services	Programs and services to prevent/mitigate health barriers to learn	M	Fieldwork
10	Office of Pupil Personnel Services and Responsive Student Programming	Student residency and shared domicile processes	M	Report issued on May 19, 2023

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<b>#</b>	<b>Entity</b>	<b>Audit Focus Area</b>	<b>Risk Level</b>	
<b>Division of Human Resources</b>				
11	Office of Staffing	Recruitment, hiring, and retention processes for certificated staff	H	Deferred
12	Office of Temporary Services	Hiring processes for temporary employees: Summer Program and Substitutes	H	Deferred
13	Office of Certification	MSDE certification process	H	Report issued on June 15, 2023
14	Office of Benefits, Leaves, and Retirements	Employee wellness programs	L	Deferred
15	Office of Equal Employment Opportunity	Discrimination claims process and ADA accommodations	H	Deferred
<b>Division of Information Technology</b>				
16 <sup>1</sup>	Department of Network Support Services	IT security	H	Reporting
17	Department of Instructional Technology	Maintenance of student data (applications and reporting)	H	Report issued on June 8, 2023
18	Information Security Officer	Oversee the cloud environment and SAS applications	H	Not started
<b>Deputy Superintendent</b>				
19	Office of School Safety	SRO program	L	Report issued on March 15, 2023
20	Office of School Safety	School safety measure programs	M	Deferred
21	Office of Facilities Operations	Use of Facilities Program	L	Reporting
22	Office of Facilities Construction and Improvement	Change Orders: Consultants, Construction Managers, and Contractors	M	Fieldwork
23	Office of Transportation	Bus routes	H	Deferred
24	Office of Transportation	Bus Contractor Management	H	Not started
<b>Office of Law</b>				
25 <sup>1</sup>	Office of Law	Records Management	H	Report issued on August 22, 2022

<sup>1</sup> Denotes FY22 Carryover Project

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<b>#</b>	<b>Entity</b>	<b>Audit Focus Area</b>	<b>Risk Level</b>	
<b>FY23 Unplanned/Special Projects</b>				
1	Office of Third-Party Billing	Assist with MSDE required self-monitoring tests	Not assessed	Report issued on January 30, 2023
2	Division of Human Resources; Office of Payroll	Review of potential overpayments to all union and non-represented groups	Not assessed	Draft report issued on June 13, 2023
3	Office of Family & Community Engagement	Certification of Student Member of the Board (SMOB) voting results	Not assessed	Completed on March 24, 2023
<b>FY23 General Office Responsibilities:</b> The Office of Internal Audit will continue to complete required general office responsibilities such as: implement a new cloud-based software application, Teammate+, as well as attend regularly scheduled meetings and relevant staff development activities.				All activities completed as of June 30, 2023

## FY23 Audit Issues and Management's Projected Resolution Dates Summary

Issue	Recommendation	Projected Completion Date	Date Completed	Responsible Person
<b>1. Manual Payroll Audit</b>				
A. Manual payroll payments were not accurate.	The Office of Payroll should take steps to ensure that time records are processed accurately. This should include the implementation of a process to compare, at least on a sample basis, the input of time records processed to an edit report. The Office of Payroll should also consider the conversion of manual payrolls to automated processes.	1/31/2023		Director of Payroll
B. Manual payroll payments were not supported by an approved time record.	The Office of Payroll should ensure that all manual payroll payments are supported by properly approved documentation.	11/1/2022	11/1/2022	Payroll Representatives
C. Internal controls were not in place to adequately address key risks.	The Office of Payroll should: <ul style="list-style-type: none"> <li>- develop and implement standard operating procedures for processing manual payrolls,</li> <li>- implement and maintain a listing of payroll approvers, and</li> <li>- work with the Department of Information Technology to recreate the report that identified payments to duplicate direct deposit accounts.</li> </ul>	1/31/2023		Director of Payroll
<b>2. Purchasing: Contracts, Agreements, and Leases</b>				

## FY23 Audit Issues and Management's Projected Resolution Dates Summary

Issue	Recommendation	Projected Completion Date	Date Completed	Responsible Person
A. Purchasing has not completed corrective action related to prior audit reports	Implement and finalize corrective action that is cited in BCPS' response to Recommendation 2a in the OLA Financial Management Practices Audit Report from November 2020.	7/1/2025		Director of Purchasing
<b>3. ESOL: New Immigrant Enrollment</b>				
A. The home language survey data (HLS) is not always documented when students enroll in BCPS via the Parent Portal or when former students re-enroll.	HLS data must be documented when a student is enrolled.	7/1/2023		Coordinator, ESOL
B. The ESOL Welcome Center student assessment area is not adequate.	Provide privacy to adequately assess student for ESOL services	7/1/2023		Director, ESOL & World Languages
C. The ESOL office cannot fully accomplish their mission at their current staffing level.	Provide the proper staffing to the ESOL Office.	7/1/2023		Director, ESOL & World Languages
<b>4. Educational Opportunities: Homeschool Programs</b>				
A. Home school student data is not integrated into the BCPS Student Information System.	Integrate home school data into the Student Information System.	8/1/2023		Coordinator, ESOL



## FY23 Audit Issues and Management's Projected Resolution Dates Summary

Issue	Recommendation	Projected Completion Date	Date Completed	Responsible Person
B. Disqualification reasons were not consistently documented.	Document all reasons for student disqualification.	2/27/2023		Coordinator, Office of Magnet Programs
C. Required approvals for magnet seat projections were not properly documented in accordance with the SOP.	Obtain and Document Approvals for Magnet Seat Projections	11/1/2022		Coordinator, Office of Magnet Programs
<b>5. Special Education - Third Party Billing Self-Monitoring</b>				
A. Inadequate documentation of case management and health-related services.	Continue training to ensure compliance.	9/30/2022		Supervisor, Office of Third Party Billing
<b>6. Social and Emotional Support: Student Enrollment Data in Focus</b>				
A. System-wide enrollment liaison training is not provided for newly hired school secretaries.	Newly hired secretaries should receive enrollment liaison training.	6/30/2024		Executive Director, Social Emotional Support
B. Student enrollment information on the BCPS website is not concise or user friendly.	The presentation of concise student enrollment information on the BCPS website should be coordinated by the Office of Social and Emotional Support.	6/30/2023		Executive Director, Social Emotional Support
C. Required documentation for newly enrolled students was not available to verify Baltimore County residency in accordance	Ensure that the proper documentation is obtained for all newly enrolled students.	6/30/2024		Executive Director, Social Emotional Support

## FY23 Audit Issues and Management's Projected Resolution Dates Summary

Issue	Recommendation	Projected Completion Date	Date Completed	Responsible Person
with Superintendent's Rule 5150.				
D. Shared Domicile Disclosure Forms are not completed and approved in accordance with Superintendent's Rule 5150.	Ensure that the appropriate form and proper documentation is completed and approved for all Shared Domicile designations.	6/30/2024		Executive Director, Social Emotional Support
E. Data in Focus is not accurate or sufficient to identify students attending a school outside of their home school via an approved Application for Special Permission Transfer.	Ensure that the Address Override Reason field is used appropriately so that special permission transfer students can be accurately identified.	6/30/2024		Executive Director, Social Emotional Support
F. Special permission transfers are not completed and approved in accordance with Superintendent's Rule 5140.	Ensure that the appropriate application form is completed and approved for all special permission transfers.	6/30/2024		Executive Director, Social Emotional Support
G. Data in Focus is not accurate to identify students attending a school via Special Enrollment	Ensure that the appropriate form and proper documentation is completed and approved for all Special Enrollments. .	6/30/2024		Executive Director, Social Emotional Support

## FY23 Audit Issues and Management's Projected Resolution Dates Summary

Issue	Recommendation	Projected Completion Date	Date Completed	Responsible Person
H. Enrollment related help desk requests are not resolved timely.	Dedicated staff should be assigned to assist registrars with enrollment assistance.	8/31/2023		Executive Director, Social Emotional Support
<b>7. MSDE Certifications and Maintenance</b>				
A. The OOC, Division of HR, is manually tracking the MSDE teaching certificate status for the certificated employees. Additionally, the OOC must download documents and individually email them to certificated employees.	The OOC, Division of HR, is manually tracking the MSDE teaching certificate status for the certificated employees. Additionally, the OOC must download documents and individually email them to certificated employees.	6/13/2023	6/13/2023	Manager, Office of Certification
B. The projected certificate letter and certification evaluation for certificated employees hired with a conditional certificate were not issued in accordance with Standard Operating Procedure (SOP) – 2-6.01 MSDE Initial Certification Requirements.	The projected certificate letter and certification evaluation for certificated employees hired with a conditional certificate were not issued in accordance with Standard Operating Procedure (SOP) – 2-6.01 MSDE Initial Certification Requirements.	7/1/2024		Manager, Office of Certification
<b>8. School Safety: SRO Program</b>				

## FY23 Audit Issues and Management's Projected Resolution Dates Summary

Issue	Recommendation	Projected Completion Date	Date Completed	Responsible Person
A. BCoPD did not submit the date of charge for reportable offenses to BCPS.	BCoPD did not submit the date of charge for reportable offenses to BCPS.	3/8/2023		Sergeant Eric Knox, Baltimore County Police Department
B. BCoPD is not reporting information of students witnessing traumatic events to BCPS.	BCoPD is not reporting information of students witnessing traumatic events to BCPS.	2/10/2023		Sergeant Eric Knox, Baltimore County Police Department
C. Former SRO's have access to BCPS technology.	Former SRO's have access to BCPS technology.	4/1/2023		Executive Director, Office of School Safety
D. Professional development is not provided to BCPS Building Security Monitors	Professional development is not provided for BCPS Building Security Monitors	9/1/2023		Executive Director, Office of School Safety
E. SRO program evaluations are not completed.	SRO program evaluations are not completed.	10/31/2024		Executive Director, Office of School Safety
F. SROs are not consistently providing DARE at middle schools.	SROs are not consistently providing DARE at middle schools.	8/1/2023		Executive Director, Office of School Safety
G. The BCoPD Chief of Police and BCPS Superintendent do not meet on a regular basis.	The BCoPD Chief of Police and BCPS Superintendent do not meet on a regular basis.	4/1/2023		Executive Director, Office of School Safety