

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

**Fiscal Year 2024  
April 9, 2024**



**Office of Internal Audit  
Investigative Unit  
FY24 – Quarter 3**

# BALTIMORE COUNTY PUBLIC SCHOOLS

Dr. Myriam Rogers ♦ Superintendent ♦ 6901 North Charles Street ♦ Towson, MD ♦ 21204

TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: April 9, 2024

SUBJECT: Investigative Unit FY24 – Quarter 3 Report

---

This FY24 third quarter report provides information about the Office of Internal Audit investigation activities from July 1, 2023 through March 31, 2024. This includes any cases received and closed during this period, as well as the status of current investigations.

In mid-November 2023, the Office of Internal Audit began to work collaboratively with the Office of the Superintendent to transfer all hotline reports related solely to management issues to the Office of the Superintendent for its review and disposition of the cases. These cases will now be classified as management investigations and will be considered closed for our office.

The Offices of Internal Audit and the Superintendent continue to work collaboratively and confer as needed about specific cases and case outcomes. Our office will continue to investigate all matters related to fraud, waste, and abuse that were reported through the hotline.

In addition, data visualization charts have been added to include statistical information about cases received and reports issued.

Respectfully submitted,

*Andrea M. Barr*

Andrea, M. Barr, CGAP, CBM

**Investigative Unit  
FY24 – Quarter 3 Report**

**Cases Received as of March 31, 2024**

From July 1, 2023 through March 31 2024, we received 101 cases:

- 50 of the cases were investigated by Internal Audit.
- 34 were referred to BCPS management for investigation.
- 17 were closed with a memo to file.

**Table 1** summarizes the cases received in FY24.

*Table 1:*

---

**Cases Received in FY24**

<b>Type of Cases Received</b>	<b>Qtr 1</b>	<b>Qtr 2</b>	<b>Qtr 3</b>	<b>Total</b>
<b>Internal Audit Investigations</b>				
Conflict of Interest	-	2	4	6
Falsification of Records	1	1	1	3
Payroll Fraud or Overtime Abuse	3	2	7	12
Misuse of Company Property or Resources	5	7	8	20
Procurement & Purchasing Practices	-	-	1	1
Theft	-	4	2	6
Information Seeking/No Allegation Made	-	-	2	2
<b>Internal Audit Investigations</b>	<b>9</b>	<b>16</b>	<b>25</b>	<b>50</b>
<b>BCPS Management Investigations</b>	<b>1</b>	<b>19</b>	<b>14</b>	<b>34</b>
<b>Memos to File</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>17</b>
<b>Total Cases Received in FY24</b>	<b>27</b>	<b>35</b>	<b>39</b>	<b>101</b>

**Status of Cases Received**

In addition to the receipt of 101 new cases received, 32 cases remained open and/or in-process at the end of FY23, resulting in 133 open cases during FY24. At the end of the third quarter of FY24, 111 cases were closed and 22 cases remain open and/or in-process.

**Table 2**, below, summarizes the investigation activity for FY24.

*Table 2:*

**Status of Cases Received**

Case Status	Internal Audit Investigations	Management Investigations	Memos to File	Total
<b>Cases Open</b>				
Open as of 7/1/23	21	7	4	<b>32</b>
Received in FY24 as of 3/31/24	50	34	17	<b>101</b>
<b>Total Cases Open</b>	<b>71</b>	<b>41</b>	<b>21</b>	<b>133</b>

Case Status	Internal Audit Investigations	Management Investigations	Memos to File	Total
<b>Cases Closed</b>				
Substantiated	22	-	-	<b>22</b>
Inconclusive	8	-	-	<b>8</b>
Unsubstantiated	11	-	-	<b>11</b>
No Report <sup>1</sup>	8	-	-	<b>8</b>
Management Investigation	-	41	-	<b>41</b>
Memos to File	-	-	21	<b>21</b>
<b>Total Cases Closed</b>	<b>49</b>	<b>41</b>	<b>21</b>	<b>111</b>
<b>Cases Open at 3/31/24</b>	<b>22</b>	<b>-</b>	<b>-</b>	<b>22</b>

<sup>1</sup> 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. Typically, this can be due to a review of evidence, documentation found, a clarification of an allegation, the reporter did not provide enough information to investigate, additional information was requested from the reporter and no response was received, or the issue is already being investigated by an external group or another BCPS department.

## Internal Audit Investigations Summary

Table 3 summarizes the status of Internal Audit investigations in FY24.

Table 3:

### Status of Internal Audit Investigations

Item	Case	Issue	Status	Result
1	2023-049	Payroll fraud	Closed	Substantiated
2	2023-074	Misuse of company property or resources	Closed	Substantiated
3	2023-082	Payroll fraud	Closed	Substantiated
4	2023-084	Employee behavior	Closed	Substantiated
5	2023-085	Payroll fraud	Closed	Substantiated
6	2023-087	Conflict of interest	Closed	Substantiated
7	2023-096	Employee behavior	Closed	Substantiated
8	2023-113	Misuse of company property or resources	Closed	Substantiated
9	2023-114	Falsification of records, contract, reports	Closed	Substantiated
10	2023-115	Misuse of company property or resources	Closed	Substantiated
11	2023-121	Payroll fraud	Closed	Substantiated
12	2023-131	Conflict of interest	Closed	Substantiated
13	2023-134	Payroll fraud	Closed	Substantiated
14	2024-004	Payroll fraud	Closed	Substantiated
15	2024-015	Misuse of company property or resources	Closed	Substantiated
16	2024-033	Misuse of company property or resources	Closed	Substantiated
17	2024-036	Conflict of interest	Closed	Substantiated
18	2024-045	Misuse of company property or resources	Closed	Substantiated
19	2024-050	Misuse of company property or resources	Closed	Substantiated
20	2024-071	Payroll fraud	Closed	Substantiated
21	2024-075	Procurement or purchasing practices	Closed	Substantiated
22	2024-087	Misuse of company property or resources	Closed	Substantiated
23	2023-094	Payroll fraud	Closed	Inconclusive
24	2023-118	Payroll fraud	Closed	Inconclusive
25	2023-120	Theft	Closed	Inconclusive
26	2024-005	Falsification of records, contract, reports	Closed	Inconclusive
27	2024-020	Misuse of company property or resources	Closed	Inconclusive
28	2024-053	Falsification of records, contract, reports	Closed	Inconclusive
29	2024-058	Misuse of company property or resources	Closed	Inconclusive
30	2024-064	Conflict of interest	Closed	Inconclusive
31	2023-116	Management issue	Closed	Unsubstantiated
32	2023-117	Management issue	Closed	Unsubstantiated
33	2023-124	Misuse of company property or resources	Closed	Unsubstantiated
34	2023-135	Conflict of interest	Closed	Unsubstantiated
35	2024-002	Misuse of company property or resources	Closed	Unsubstantiated

Item	Case	Issue	Status	Result
36	2024-008	Misuse of company property or resources	Closed	Unsubstantiated
37	2024-011	Payroll fraud	Closed	Unsubstantiated
38	2024-028	Misuse of company property or resources	Closed	Unsubstantiated
39	2024-051	Conflict of interest	Closed	Unsubstantiated
40	2024-031	Misuse of company property or resources	Closed	Unsubstantiated
41	2024-056	Payroll fraud	Closed	Unsubstantiated
42	2023-048	Employee Behavior	Closed	No Report
43	2024-010	Payroll fraud	Closed	No Report
44	2024-013	Misuse of company property or resources	Closed	No Report
45	2024-065	Falsification of records, contract, reports	Closed	No Report
46	2024-066	Theft	Closed	No Report
47	2024-076	Information Seeking/No Allegation Made	Closed	No Report
48	2024-080	Misuse of company property or resources	Closed	No Report
49	2024-083	Information Seeking/No Allegation Made	Closed	No Report
50	2024-037	Theft	Open	Pending
51	2024-040	Theft	Open	Pending
52	2024-041	Theft	Open	Pending
53	2024-047	Theft	Open	Pending
54	2024-052	Misuse of company property or resources	Open	Pending
55	2024-062	Payroll fraud	Open	Pending
56	2024-067	Misuse of company property or resources	Open	Pending
57	2024-069	Misuse of company property or resources	Open	Pending
58	2024-081	Payroll fraud	Open	Pending
59	2024-082	Conflict of interest	Open	Pending
60	2024-085	Misuse of company property or resources	Open	Pending
61	2024-086	Payroll fraud	Open	Pending
62	2024-089	Theft	Open	Pending
63	2024-090	Misuse of company property or resources	Open	Pending
64	2024-091	Payroll fraud	Open	Pending
65	2024-092	Payroll fraud	Open	Pending
66	2024-093	Conflict of interest	Open	Pending
67	2024-096	Misuse of company property or resources	Open	Pending
68	2024-097	Misuse of company property or resources	Open	Pending
69	2024-099	Conflict of interest	Open	Pending
70	2024-100	Payroll fraud	Open	Pending
71	2024-101	Payroll fraud	Open	Pending

## Management Investigations Summary

The Office of Internal Audit works collaboratively with the Office of the Superintendent to transfer all hotline reports related solely to management issues to the Office of the Superintendent for its review and disposition. These cases will now be classified as management investigations and will be considered closed for our office.

The Offices of Internal Audit and the Superintendent continue to work collaboratively and confer as needed about specific cases and case outcomes.

**Table 4** summarizes the status of management investigations in FY24.

**Table 4:**

---

### Status of Management Investigations

Item	Case	Issue	Status
1	2023-068	Management issue	Closed
2	2023-080	Management issue	Closed
3	2023-086	Misuse of company property or resources	Closed
4	2023-081	Management issue	Closed
5	2023-106	Misuse of company property or resources	Closed
6	2023-128	Management issue	Closed
7	2023-133	Employee behavior	Closed
8	2024-014	Misuse of company property or resources	Closed
9	2024-029	Management issue	Closed
10	2024-030	Management issue	Closed
11	2024-032	Employee behavior	Closed
12	2024-034	Management issue	Closed
13	2024-035	Management issue	Closed
14	2024-038	Employee behavior	Closed
15	2024-039	Information Seeking/No Allegation Made	Closed
16	2024-042	Information Seeking/No Allegation Made	Closed
17	2024-043	Management issue	Closed
18	2024-044	Student issue	Closed
19	2024-046	Community issue	Closed
20	2024-048	Student issue	Closed
21	2024-049	Management issue	Closed
22	2024-054	Management issue	Closed
23	2024-055	Student issue	Closed
24	2024-057	Management issue	Closed
25	2024-059	Management issue	Closed
26	2024-060	Management issue	Closed
27	2024-061	Management issue	Closed
28	2024-063	Employee behavior	Closed
29	2024-068	Management issue	Closed

<b>Item</b>	<b>Case</b>	<b>Issue</b>	<b>Status</b>
30	2024-070	Employee behavior	Closed
31	2024-072	Employee behavior	Closed
32	2024-073	Employee behavior	Closed
33	2024-074	Management issue	Closed
34	2024-077	Employee behavior	Closed
35	2024-078	Employee behavior	Closed
36	2024-079	Employee behavior	Closed
37	2024-084	Misuse of company property or resources	Closed
38	2024-088	Employee behavior	Closed
39	2024-094	Management issue	Closed
40	2024-095	Employee behavior	Closed
41	2024-098	Student issue	Closed



## 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.

**Table 5** summarizes the status of the memos to file in FY24.

**Table 5:**

---

### Status of Memo to File Hotline Reports

Item	Case	Issue	Status
1	2023-075	Misuse of company property or resources	Closed
2	2023-132	Misuse of company property or resources	Closed
3	2023-136	Information seeking/No allegation made	Closed
4	2023-137	Management issue	Closed
5	2024-001	Employee behavior	Closed
6	2024-003	Management issue	Closed
7	2024-006	Employee behavior	Closed
8	2024-007	Information seeking/No allegation made	Closed
9	2024-009	Employee behavior	Closed
10	2024-012	Management issue	Closed
11	2024-016	Management issue	Closed
12	2024-017	Employee behavior	Closed
13	2024-018	Employee behavior	Closed
14	2024-019	Management issue	Closed
15	2024-021	Employee behavior	Closed
16	2024-022	Employee behavior	Closed
17	2024-023	Misuse of company property or resources	Closed
18	2024-024	Employee behavior	Closed
19	2024-025	Management issue	Closed
20	2024-026	Management issue	Closed
21	2024-027	Information seeking/No allegation made	Closed

### Types of Cases by Allegation – Data Visualization Chart 1

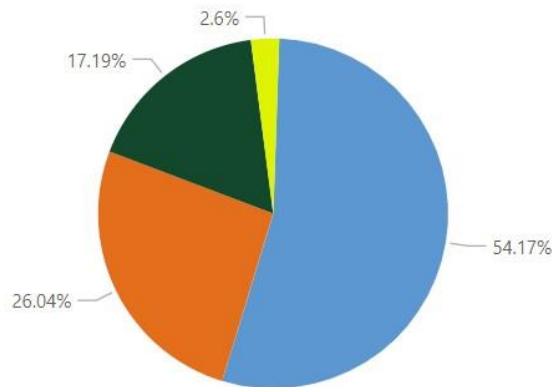
Incoming cases are categorized based upon the type of allegation. The different types of allegations are fraud, waste, and abuse. If an allegation doesn't meet the criteria of fraud, waste, or abuse, it is considered non-fraud, waste, or abuse (Non-FWA).

The charts show the types of allegations from the incoming cases from July 1, 2023 through March 31, 2024 of FY24, the last year, and the last three years.

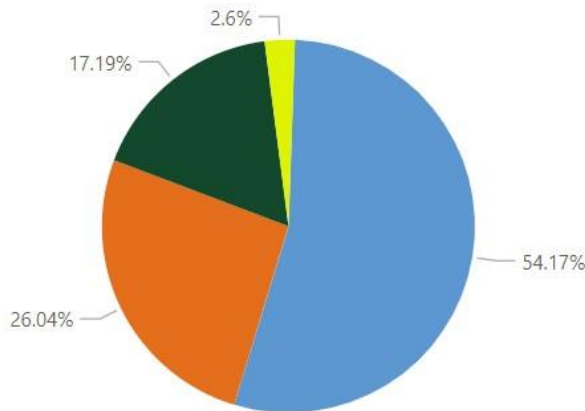
#### Cases by Allegations

---

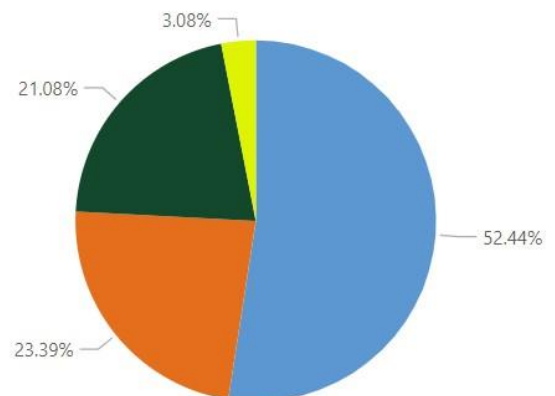
**Third Quarter of FY24**



**1 – Year Analysis**



**3 – Year Analysis**



● Non-FWA ● Abuse ● Fraud ● Waste

## Substantiation Rates – Data Visualization Chart 2

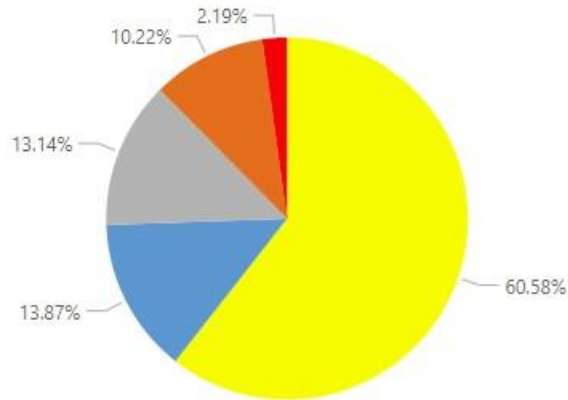
Closed cases are categorized based upon the substantiation of the allegation. The different types of substantiations for investigations are substantiated, partially substantiated, unsubstantiated, and inconclusive.

The charts show the substantiation rates cases during the third quarter of FY24, the last year, and the last three years.

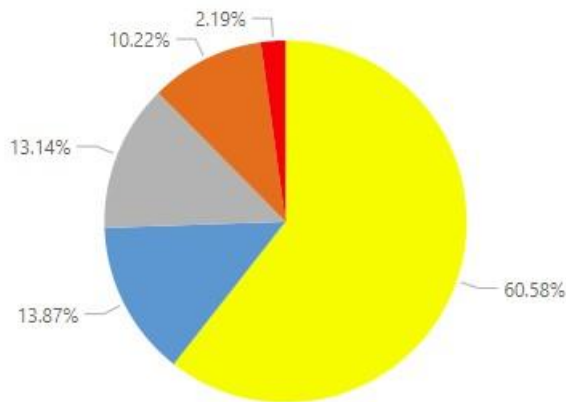
### Substantiation Rates

---

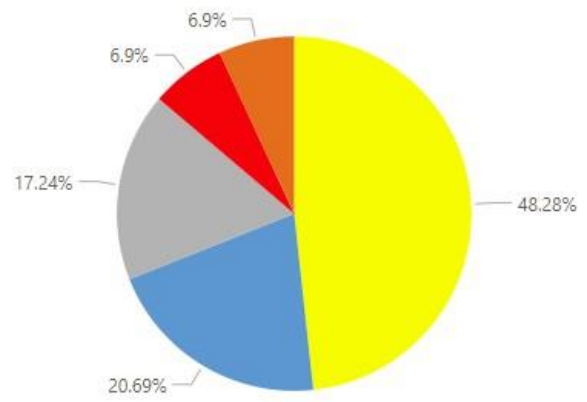
#### Third Quarter of FY24



#### 1 – Year Analysis



#### 3 – Year Analysis



● Referred to Management ● Not Investigated ● Unsubstantiated ● Substantiated ● Inconclusive ● Partial Substantiation