

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

**Fiscal Year 2024
October 17, 2023**



**Office of Internal Audit
Investigative Unit
FY24 – Quarter 1 Report**

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: October 17, 2023

SUBJECT: Investigative Unit FY24 – Quarter 1 Report

This FY24 first quarter report provides information about the Office of Internal Audit investigation activities from July 1, 2023 through September 30, 2023. This includes any cases received and closed during this period, as well as the status of current investigations.

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

**Investigative Unit
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Cases Received as of September 30, 2023

During the first quarter of FY24, we received 27 cases:

- Nine of the cases were investigated by Internal Audit.
- One was referred to BCPS management for investigation.
- 17 were not in the purview of the hotline and were closed with a memo to file.

Table 1 summarizes the cases received during the first quarter of FY24.

Table 1:

Cases Received in FY24

Type of Cases Received	Qtr 1
Internal Audit Investigations	
Conflict of Interest	-
Falsification of Records	1
Payroll Fraud or Overtime Abuse	3
Management Issue	-
Misuse of Company Property or Resources	5
Procurement & Purchasing Practices	-
Theft	-
Employee Behavior	-
Internal Audit Investigations	9
BCPS Management Investigations	1
Total Investigations	10
Memos to File	17
Total Cases Received in FY24	27

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Status of Cases Received

In addition to the receipt of 27 new cases received, 32 cases remained open and/or in-process at the end of the previous quarter, resulting in 59 open cases during the first quarter of FY24. At the end of the first quarter of FY24, 32 cases were closed and 27 cases remain open and/or in-process.

Table 2, below, summarizes the investigation activity for the first quarter of FY24.

Table 2:

Status of Cases Received

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Open as of 7/1/23	21	7	28	4	32
Reclassifications ¹	-	-	-	-	-
Received in FY24 – Q1	9	1	10	17	27
Total Cases Open	30	8	38	21	59

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Closed					
Substantiated	9	2	11	-	11
Inconclusive	1	-	1	-	1
Unsubstantiated	6	1	7	-	7
Memos to File	-	-	-	13	13
Total Reports Closed	16	3	19	13	32
Cases Open at 09/30/23	14	5	19	8	27

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 Internal Audit investigations during the first quarter of 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	2023-084	Employee Behavior	Closed	Substantiated
4	2023-087	Conflict of interest	Closed	Substantiated
5	2023-096	Employee Behavior	Closed	Substantiated
6	2023-113	Misuse of company property or resources	Closed	Substantiated
7	2023-114	Falsification of records, contract, reports	Closed	Substantiated
8	2023-115	Misuse of company property or resources	Closed	Substantiated
9	2023-134	Payroll fraud	Closed	Substantiated
10	2023-120	Theft	Closed	Inconclusive
11	2023-116	Management issue	Closed	Unsubstantiated
12	2023-117	Management issue	Closed	Unsubstantiated
13	2023-124	Misuse of company property or resources	Closed	Unsubstantiated
14	2023-135	Conflict of interest	Closed	Unsubstantiated
15	2024-002	Misuse of company property or resources	Closed	Unsubstantiated
16	2024-008	Misuse of company property or resources	Closed	Unsubstantiated
17	2023-048	Employee behavior.	Open	Pending
18	2023-082	Payroll fraud.	Open	Pending
19	2023-085	Payroll fraud	Open	Pending
20	2023-094	Payroll fraud	Open	Pending
21	2023-118	Payroll fraud	Open	Pending
22	2023-121	Payroll fraud	Open	Pending
23	2023-131	Information seeking/No allegation made	Open	Pending
24	2024-004	Payroll fraud	Open	Pending
25	2024-005	Falsification of records, contract, reports	Open	Pending
26	2024-010	Payroll fraud	Open	Pending
27	2024-011	Payroll fraud	Open	Pending
28	2024-013	Misuse of company property or resources	Open	Pending
29	2024-015	Misuse of company property or resources	Open	Pending
30	2024-020	Misuse of company property or 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 management investigations during the first quarter of FY24.

Table 4:

Status of Reports Referred to Management

Item	Case	Issue	Status	Result
1	2023-106	Misuse of company property or resources	Closed	Substantiated
2	2024-014	Misuse of company property or resources	Closed	Substantiated
3	2023-086	Misuse of company property or resources	Closed	Unsubstantiated
3	2023-068	Concerns with division of human resources	Open	Pending
4	2023-080	Management issue	Open	Pending
5	2023-081	Management issue	Open	Pending
6	2023-128	Management issue	Open	Pending
7	2023-133	Management 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 the first quarter of 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	No Result	Closed
5	2024-001	Employee Behavior	Closed
6	2024-003	Management issue	Closed
7	2024-006	Employee Substance Abuse	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	2024-018	Employee Behavior	Closed
13	2024-024	Employee Behavior	Closed
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14	2024-017	Employee Behavior	Pending
15	2024-019	Management issue	Pending
16	2024-021	Employee Behavior	Pending
17	2024-022	Employee Behavior	Pending
18	2024-023	Management issue	Pending
19	2024-025	Management issue	Pending
20	2024-026	Management issue	Pending
21	2024-027	Information Seeking/No Allegation Made	Pending

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Types of Cases by Zones – Data Visualization Chart 1

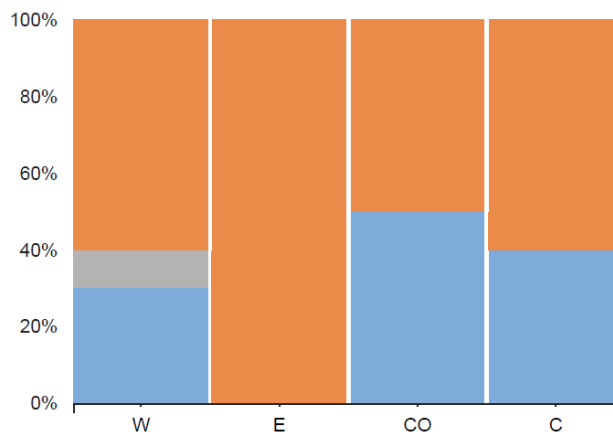
Incoming cases are categorized based upon the school zone of the allegation. School zones are determined by the *Department of Schools Zone Chart - 2023-2024*, which is located on the Division of Schools’ website <https://www.bcps.org/dos>.

The charts show the school zone of the incoming cases from the first quarter of FY24, the last year, and the last three years. Zones have been abbreviated as:

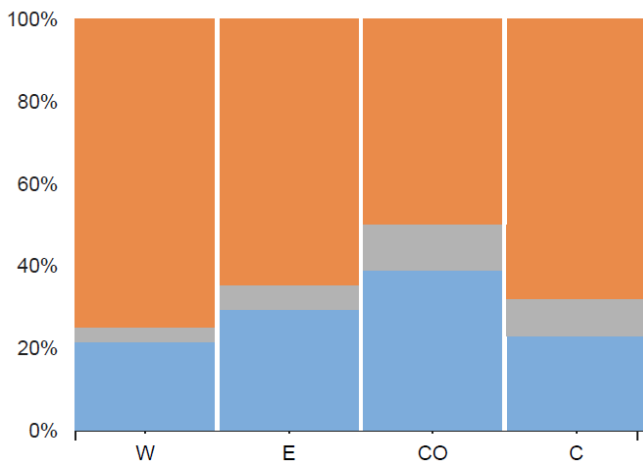
- W – West
- E – East
- C – Central
- CO – Central Office

Chart 1: Cases by Zone

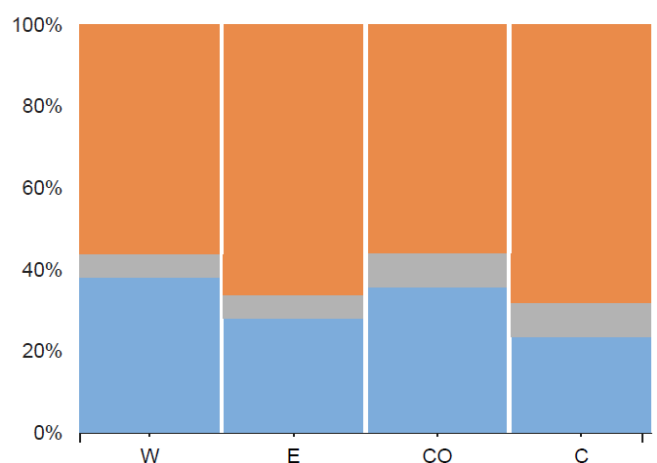
First Quarter of FY24



1 – Year Analysis



3 – Year Analysis



● Investigation ● Management Referral ● Memo to File

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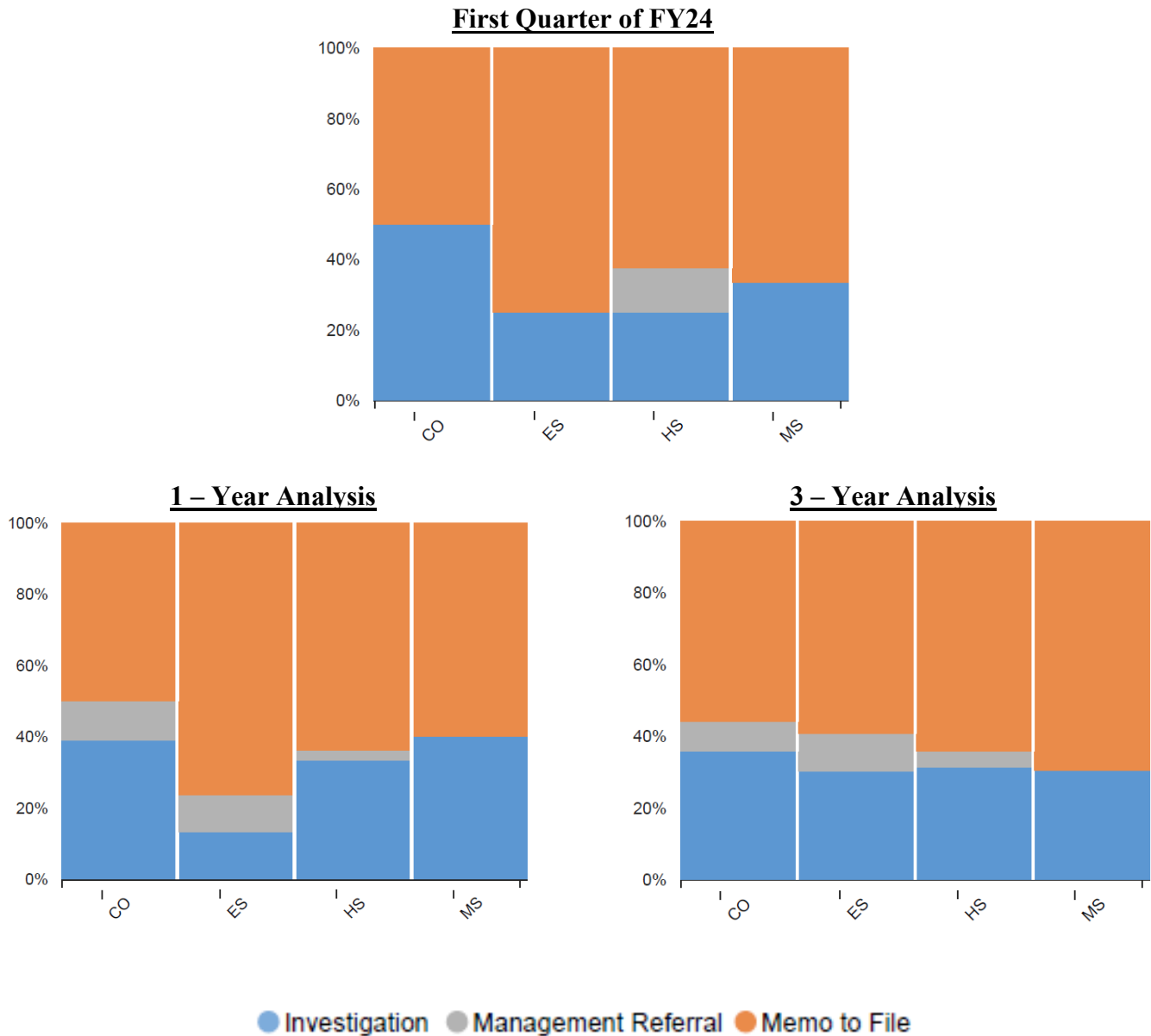
Types of Cases by Locations – Data Visualization Chart 2

Incoming cases are categorized based upon the type of school elementary schools, middle schools, and high schools. Cases related to offices have been designated as central office.

The charts show the locations of the incoming cases from the first quarter of FY24, the last year, and the last three years. Locations have been abbreviated as:

- CO – Central Office
- ES – Elementary Schools
- HS – High Schools
- MS – Middle Schools

Chart 2: Cases by Locations



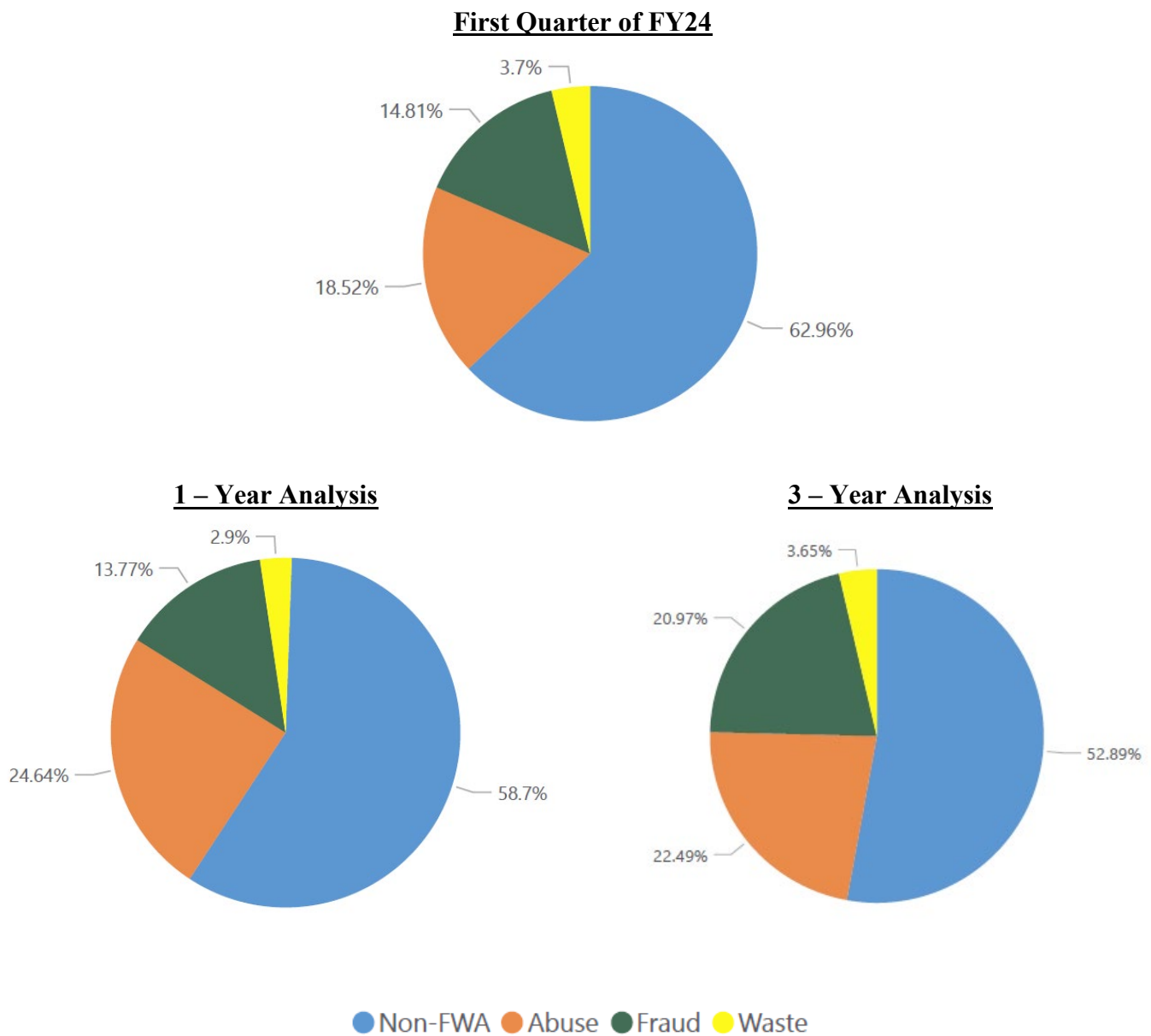
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Types of Cases by Allegation – Data Visualization Chart 3

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 the first quarter of FY24, the last year, and the last three years.

Chart 3: Cases by Allegations



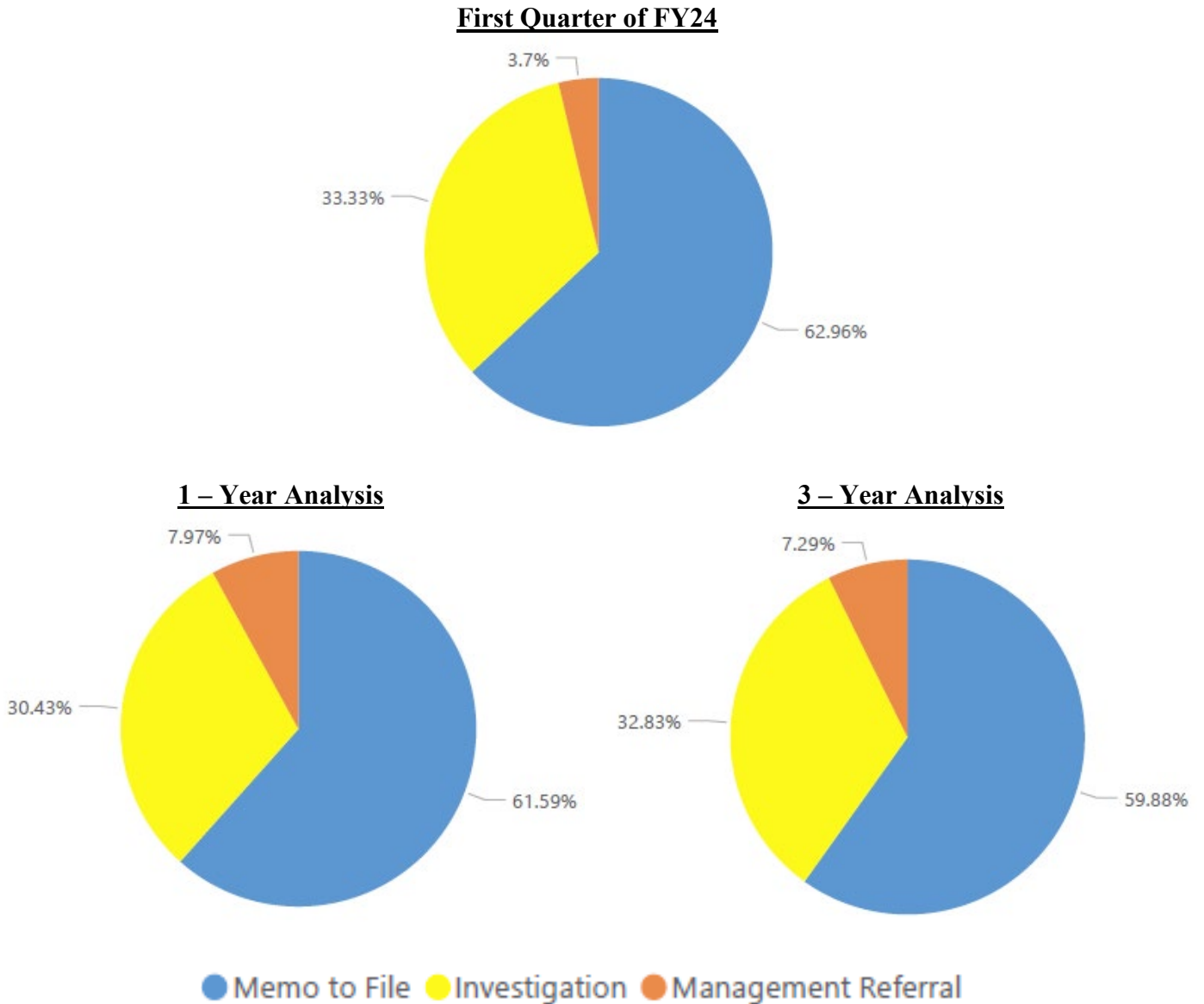
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Types of Reports – Data Visualization Chart 4

As identified above in Tables 3 – 5, cases are closed via an Internal Audit investigation, a management investigation, or a Memo To File.

The charts show the types of reports issued to close cases during the first quarter of FY24, the last year, and the last three years.

Chart 4: Types of Reports



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Substantiation Rates – Data Visualization Chart 5

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. For the cases that are referred to management or closed with a memo to file, the substantiation could also be not investigated, or referred to management.

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

Chart 5: Substantiation Rates

