

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

**Fiscal Year 2023
June 30, 2023**



**Office of Internal Audit
Investigative Unit
FY23 – Year End Report**

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 Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: July 11, 2023

SUBJECT: Investigative Unit FY23 – Year End Report

This FY23 year-end report provides information about the Office of Internal Audit investigation activities from July 1, 2022 through June 30, 2023. This includes any cases received and closed during this period, as well as the status of current investigations.

**Investigative Unit
FY23 – Year End Report**

Cases Received as of June 30, 2023

From July 1, 2022 through June 30, 2023, we received 137 cases:

- 38 of the cases were investigated by Internal Audit.
- 11 were referred to BCPS management for investigation.
- 88 were not in the purview of the hotline and were closed with a memo to file.

Table 1 summarizes the cases received in FY23.

Table 1:

Cases Received in FY23

Type of Cases Received	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Total
Internal Audit Investigations					
Conflict of Interest	1	3	3		7
Falsification of Records	1			1	2
Payroll Fraud or Overtime Abuse	2	2	1	4	9
Management Issue	1	1	1	3	6
Misuse of Company Property or Resources		2	3	4	9
Procurement & Purchasing Practices		1			1
Theft	1			1	2
Employee Behavior				2	2
Internal Audit Investigations	6	9	8	15	38
BCPS Management Investigations	1	1	5	4	11
Total Investigations	7	10	13	19	49
Memos to File	19	15	23	31	88
Total Cases Received in FY23	26	25	36	50	137

**Investigative Unit
FY23 – Year End Report**

Status of Cases Received

In addition to the receipt of 137 new cases received, 13 cases remained open and/or in-process at the end of FY22, resulting in 150 open cases during FY23. As of June 30, 2023, 118 cases were closed and 32 cases remain open and/or in-process.

Table 2, below, summarizes the investigation activity in FY23.

Table 2:

Status of Cases Received

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Open as of 7/1/22	10	3	13	-	13
Reclassifications ¹	(1)	(2)	(3)	3	-
Received in FY23	38	11	49	88	137
Total Cases Open	47	12	59	91	150

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Closed					
Substantiated	7	-	7	-	7
Inconclusive	5	1	6	-	6
Unsubstantiated	14	4	18	-	18
Memos to File	-	-	-	87	87
Total Reports Closed	26	5	31	87	118
Cases Open at 06/30/23	21	7	28	4	32

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.

**Investigative Unit
FY23 – Year End Report**

Internal Audit Investigations Summary

Table 3 summarizes the status of FY23 Internal Audit investigations.

Table 3:

Status of Internal Audit Investigations

Item	Case	Issue	Status	Result
1	2022-111	Misuse of company property or resources	Closed	Substantiated
2	2023-012	Conflict of interest	Closed	Substantiated
3	2023-028	Misuse of company property or resources	Closed	Substantiated
4	2023-030	Conflict of interest	Closed	Substantiated
5	2023-033	Conflict of interest	Closed	Substantiated
6	2023-044	Falsification of records, contracts, reports	Closed	Substantiated
7	2023-064	Employee behavior	Closed	Substantiated
8	2022-097	Misuse of company property or resources	Closed	Inconclusive
9	2023-009	Payroll fraud	Closed	Inconclusive
10	2023-014	Theft	Closed	Inconclusive
11	2023-091	Falsification of records, contract, reports	Closed	Inconclusive
12	2023-095	Employee behavior	Closed	Inconclusive
13	2022-085	Payroll fraud	Closed	Unsubstantiated
14	2022-086	Payroll fraud	Closed	Unsubstantiated
15	2022-087	Procurement and purchasing practices	Closed	Unsubstantiated
16	2022-088	Payroll fraud	Closed	Unsubstantiated
17	2022-103	Management issue	Closed	Unsubstantiated
18	2022-104	Payroll fraud	Closed	Unsubstantiated
19	2022-106	Payroll fraud	Closed	Unsubstantiated
20	2022-112	Payroll fraud	Closed	Unsubstantiated
21	2023-003	Management issue	Closed	Unsubstantiated
22	2023-008	Falsification of records, contract, reports	Closed	Unsubstantiated
23	2023-027	Conflict of interest	Closed	Unsubstantiated
24	2023-035	Procurement and purchasing practices	Closed	Unsubstantiated
25	2023-052	Conflict of interest	Closed	Unsubstantiated
26	2023-063	Conflict of interest	Open	Unsubstantiated
27	2023-048	Employee behavior	Open	Pending
28	2023-049	Payroll fraud	Open	Pending
29	2023-074	Misuse of company property or resources	Open	Pending
30	2023-075	Misuse of company property or resources	Open	Pending
31	2023-082	Payroll fraud	Open	Pending
32	2023-084	Employee behavior	Open	Pending
33	2023-085	Payroll fraud	Open	Pending
34	2023-087	Conflict of interest	Open	Pending

**Investigative Unit
FY23 – Year End Report**

Item	Case	Issue	Status	Result
34	2023-094	Payroll fraud	Open	Pending
35	2023-096	Employee behavior	Open	Pending
36	2023-113	Misuse of company property or resources	Open	Pending
37	2023-114	Misuse of company property or resources	Open	Pending
38	2023-115	Misuse of company property or resources	Open	Pending
39	2023-116	Management issue	Open	Pending
40	2023-117	Management issue	Open	Pending
41	2023-118	Payroll fraud	Open	Pending
42	2023-120	Theft	Open	Pending
43	2023-121	Payroll fraud	Open	Pending
44	2023-124	Misuse of company property or resources	Open	Pending
45	2023-134	Payroll Fraud	Open	Pending
46	2023-135	Management issue	Open	Pending

**Investigative Unit
FY23 – Year End Report**

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 FY23 management investigations.

Table 4:

Status of Reports Referred to Management

Item	Case	Issue	Status	Result
1	2023-054	Management issue	Closed	Inconclusive
2	2023-018	Residency issue	Closed	Unsubstantiated
3	2023-038	Management issue	Closed	Unsubstantiated
4	2023-065	Residency issue	Closed	Unsubstantiated
5	2023-093	Student issue	Closed	Unsubstantiated
6	2023-068	Management issue	Open	Pending
7	2023-080	Management issue	Open	Pending
8	2023-081	Management issue	Open	Pending
9	2023-086	Misuse of company property or resources	Open	Pending
10	2023-106	Misuse of company property or resources	Open	Pending
11	2023-128	Management issue	Open	Pending
12	2023-133	Management issue	Open	Pending

**Investigative Unit
FY23 – Year End Report**

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 FY23 memos to file.

Table 5:

Status of Memo to File Hotline Reports

Item	Case	Issue	Status
1	2022-074	Management issue	Closed
2	2022-092	Management issue	Closed
3	2022-099	Management issue	Closed
4	2023-001	Management issue	Closed
5	2023-002	Information Seeking/No Allegation Made	Closed
6	2023-004	Management issue	Closed
7	2023-005	Information Seeking/No Allegation Made	Closed
8	2023-006	Management issue	Closed
9	2023-007	Management issue	Closed
10	2023-010	Management issue	Closed
11	2023-011	Management issue	Closed
12	2023-013	Employee behavior	Closed
13	2023-015	Management issue	Closed
14	2023-016	Student Issue	Closed
15	2023-017	Information Seeking/No Allegation Made	Closed
16	2023-019	Payroll fraud	Closed
17	2023-020	Employee behavior	Closed
18	2023-021	Payroll fraud	Closed
19	2023-022	Employee behavior	Closed
20	2023-023	Payroll fraud	Closed
21	2023-024	Employee behavior	Closed
22	2023-025	Employee behavior	Closed
23	2023-026	Employee behavior	Closed

**Investigative Unit
FY23 – Year End Report**

Item	Case	Issue	Status
24	2023-029	Employee Behavior	Closed
25	2023-031	Employee Behavior	Closed
26	2023-032	Employee Behavior	Closed
27	2023-034	Employee Behavior	Closed
28	2023-036	Employee Behavior	Closed
29	2023-037	Management issue	Closed
30	2023-039	Payroll fraud	Closed
31	2023-040	Payroll fraud	Closed
32	2023-041	Employee Behavior	Closed
33	2023-042	Management issue	Closed
34	2023-043	Management issue	Closed
35	2023-045	Student Issue	Closed
36	2023-046	Student Issue	Closed
37	2023-047	Management issue	Closed
38	2023-050	Management issue	Closed
39	2023-051	Employee behavior	Closed
40	2023-053	Employee Behavior	Closed
41	2023-055	Management issue	Closed
42	2023-056	Employee Behavior	Closed
43	2023-057	Conflict of interest	Closed
44	2023-058	Management issue	Closed
45	2023-059	Student Issue	Closed
46	2023-060	Employee Behavior	Closed
47	2023-061	Employee Behavior	Closed
48	2023-062	Information Seeking/No Allegation Made	Closed
49	2023-066	Information Seeking/No Allegation Made	Closed
50	2023-067	Student Issue	Closed
51	2023-069	Payroll fraud	Closed
52	2023-070	Management issue	Closed
53	2023-071	Payroll fraud	Closed
54	2023-072	Management issue	Closed
55	2023-073	Management issue	Closed
56	2023-076	Student Issue	Closed
57	2023-077	Employee Behavior	Closed
58	2023-078	Employee Behavior	Closed
59	2023-079	Employee Behavior	Closed
60	2023-083	Misuse of company property or resources	Closed
61	2023-088	Student Issue	Closed
62	2023-089	Student Issue	Closed
63	2023-090	Employee Behavior	Closed

**Investigative Unit
FY23 – Year End Report**

Item	Case	Issue	Status
64	2023-092	Employee Behavior	Closed
65	2023-097	Management issue	Closed
66	2023-098	Employee behavior	Closed
67	2023-099	Management issue	Closed
68	2023-101	Management issue	Closed
69	2023-102	Management issue	Closed
70	2023-103	Management issue	Closed
71	2023-104	Management issue	Closed
72	2023-105	Management issue	Closed
73	2023-107	Employee behavior	Closed
74	2023-108	Employee behavior	Closed
75	2023-109	Information seeking/No allegation made	Closed
76	2023-111	Employee behavior	Closed
77	2023-112	Information seeking/No allegation made	Closed
78	2023-100	Management issue	Closed
79	2023-110	Information seeking/No allegation made	Closed
80	2023-119	Information seeking/No allegation made	Closed
81	2023-122	Management issue	Closed
82	2023-123	Management issue	Closed
83	2023-125	Management issue	Closed
84	2023-126	Management issue	Closed
85	2023-127	Management issue	Closed
86	2023-129	Information seeking/No allegation made	Closed
87	2023-130	Management issue	Closed
88	2023-131	Information seeking/No allegation made	Open
89	2023-132	Management issue	Open
90	2023-136	Information seeking/No allegation made	Open
91	2023-137	Management issue	Open