

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

**Fiscal Year 2023
March 21, 2023**



**Office of Internal Audit
Investigative Unit
February 2023 Report**

BALTIMORE COUNTY PUBLIC SCHOOLS

Darryl L. Williams, Ed.D. ♦ Superintendent ♦ 6901 North Charles Street ♦ Towson, MD ♦ 21204

Office of Internal Audit
Andrea Barr
Chief Auditor

Office: 443-809-4043
Fax: 410-887-7731

TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: March 21, 2023

SUBJECT: Investigative Unit FY23 – February 2023 Report

This update provides information on the Office of Internal Audit investigation activities from February 1, 2023 through February 28, 2023. This includes any cases received and closed during this period, as well as the status of current investigations.

**Investigative Unit
FY23 – February 2023 Report**

Cases Received February 2023

During February 2023, we received eight cases:

- Two 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 February 2023.

Table 1:

Cases Received

| Type of Cases Received | |
|--|----------|
| Internal Audit Investigations | |
| Misuse of Company Property or Resources | 2 |
| Total Internal Audit Investigations | 2 |
| BCPS Management Investigations | 0 |
| Total Investigations | 2 |
| Memos to File | 6 |
| Total Cases Received in February | 8 |

**Investigative Unit
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Status of Cases Received

In addition to eight new cases received, 18 cases remained open and/or in-process at the end of the previous month, resulting in 26 open cases during February 2023. At the end of February 2023, 13 cases were closed, and 13 cases remain open and/or in-process.

Table 2, below, summarizes the investigation activity for February 2023.

Table 2:

Status of Cases Received

| Case Status | Internal Audit Investigations | Management Investigations | Total Investigations | Memos to File | Total |
|--------------------------------|--------------------------------------|----------------------------------|-----------------------------|----------------------|--------------|
| Cases Open | | | | | |
| Open as of 1/31/23 | 10 | 2 | 12 | 6 | 18 |
| Reclassifications ¹ | - | - | - | - | - |
| Received in February | 2 | - | 2 | 6 | 8 |
| Total Cases Open | 12 | 2 | 14 | 12 | 26 |

| Case Status | Internal Audit Investigations | Management Investigations | Total Investigations | Memos to File | Total |
|------------------------------|--------------------------------------|----------------------------------|-----------------------------|----------------------|--------------|
| Cases Open | | | | | |
| Substantiated | 2 | - | 2 | - | 2 |
| Partially Substantiated | - | - | - | - | - |
| Inconclusive | - | 1 | 1 | - | 1 |
| Unsubstantiated | - | 1 | 1 | - | 1 |
| Information Memo | - | - | - | - | - |
| Memos to File | - | - | - | 9 | 9 |
| Total Reports Closed | 2 | 2 | 4 | 9 | 13 |
| Cases Open at 2/28/23 | 10 | - | 10 | 3 | 13 |

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
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Internal Audit Investigations Summary

Table 3 summarizes the status of the open Internal Audit investigations during February 2023.

Table 3:

Status of Internal Audit Investigations

| Item | Case | Issue | Status | Result |
|-------------|-------------|--|---------------|---------------|
| 1 | 2023-030 | Conflict of interest. | Closed | Substantiated |
| 2 | 2023-033 | Conflict of interest. | Closed | Substantiated |
| 3 | 2023-035 | Concerns with failure to follow the bidding process. | Open | Pending |
| 4 | 2023-044 | Employee abused sick leave. | Open | Pending |
| 5 | 2023-048 | Employee behavior. | Open | Pending |
| 6 | 2023-049 | Employee has a second full time job outside of BCPS. | Open | Pending |
| 7 | 2023-052 | Conflict of interest. | Open | Pending |
| 8 | 2023-063 | Conflict of interest. | Open | Pending |
| 9 | 2023-064 | Employee not performing duties caused losses to BCPS. | Open | Pending |
| 10 | 2023-068 | Concerns with division of human resources. | Open | Pending |
| 11 | 2023-073 | Employee used BCPS email for communications regarding child. | Open | Pending |
| 12 | 2023-075 | Employee used BCPS email for communications regarding child. | 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 February 2023.

Table 4:

Status of Reports Referred to Management

| Item | Case | Issue | Status | Result |
|-------------|-------------|-------------------|---------------|-----------------|
| 1 | 2023-054 | Management issue. | Closed | Inconclusive |
| 2 | 2023-065 | Residency issue. | Closed | Unsubstantiated |

**Investigative Unit
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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 February 2023.

Table 5:

Status of Memo to File Hotline Reports

| Item | Case | Issue | Status |
|-------------|-------------|--|---------------|
| 1 | 2023-055 | Management issue | Closed |
| 2 | 2023-057 | Conflict of interest | Closed |
| 3 | 2023-059 | Student Issue | Closed |
| 4 | 2023-062 | Information Seeking/No Allegation Made | Closed |
| 5 | 2023-066 | Information Seeking/No Allegation Made | Closed |
| 6 | 2023-067 | Student Issue | Closed |
| 7 | 2023-069 | Payroll fraud | Closed |
| 8 | 2023-070 | Management issue | Closed |
| 9 | 2023-073 | Management issue | Closed |
| | | | |
| 10 | 2023-071 | Payroll fraud | Open |
| 11 | 2023-072 | Management issue | Open |
| 12 | 2023-076 | Student Issue | Open |