

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

**Fiscal Year 2023
July 31, 2022**



**Office of Internal Audit
Investigative Unit
FY23 – July 2022 Report**

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: July 31, 2022

SUBJECT: Investigative Unit FY23 – July 2022 Report

This update provides information on the Office of Internal Audit investigation activities from July 1, 2022 through July 31, 2022. This includes any cases received and closed during this period, as well as the status of current investigations.

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Cases Received July 2022

During July 2022, we received four cases:

- One of the cases will be investigated by Internal Audit.
- None of the cases were referred to BCPS management for investigation.
- Three cases were not in the purview of the hotline and closed with a memo to file.

Table 1 summarizes the cases received during July 2022.

Table 1:

Cases Received

Type of Cases Received	
Internal Audit Investigations	
Management Issue	1
Total Internal Audit Investigations	1
BCPS Management Investigations	0
Total Investigations	1
Memos to File	3
Total Cases Received in July	4

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Status of Cases Received

In addition to four new cases received, 13 cases remained open and/or in-process at the end of the previous month, resulting in 17 open cases during July 2022. At the end of July 2022, eight cases were closed, and nine cases remain open and/or in-process.

Table 2, below, summarizes the investigation activity for July 2022.

Table 2:

Status of Cases Received

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Open as of 6/30/22	10	3	13	-	13
Reclassifications ¹	-	-	-	-	-
Received in July	1	-	1	3	4
Total Cases Open	11	3	14	3	17

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Substantiated	-	-	-	-	-
Partially Substantiated	-	-	-	-	-
Inconclusive	1	-	1	-	1
Unsubstantiated	6	-	6	-	6
Information Memo	-	-	-	-	-
Memos to File	-	-	-	1	1
Total Reports Closed	7	-	7	1	8
Cases Open at 7/31/22	4	3	7	2	9

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 the open Internal Audit investigations during July 2022.

Table 3:

Status of Internal Audit Investigations

Item	Case	Issue	Alleged Details	Status	Result
1	2022-097	Misuse of Company Property or Resources	A boat was purchased with a BCPS check.	Closed	Inconclusive
2	2022-085	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time. Combined with 2022-104, 106, and 112.	Closed	Unsubstantiated
3	2022-086	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time.	Closed	Unsubstantiated
4	2022-088	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time.	Closed	Unsubstantiated
5	2022-104	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time. Combined with 2022-085, 106, and 112.	Closed	Unsubstantiated
6	2022-106	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time. Combined with 2022-085, 104, and 112.	Closed	Unsubstantiated
7	2022-112	Payroll Fraud or overtime abuse	Employees falsifying sign-in sheets and stealing time. Combined with 2022-085, 104, and 106.	Closed	Unsubstantiated
8	2022-087	Procurement and Purchasing practices	Improper billing activities by IT vendor that may violate BCPS policies/procedures.	Open	Pending
9	2022-103	Management Issue	Employee alleges being reprimanded based on false EEO charge that does not exist.	Open	Pending
10	2022-111	Misuse of company property or resources	Employee engaged in remunerative employment while out on approved leave.	Open	Pending
11	2023-003	Management Issue	Employee does not have required certifications for job.	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 July 2022.

Table 4:

Status of Reports Referred to Management

Item	Case	Issue	Alleged Details	Status	Result
1	2022-074	Management Issue	Concerns with Division of Human Resources. Combined with 2022-092 and 2022-099.	Open	Pending
2	2022-092	Management Issue	Concerns with Division of Human Resources. Combined with 2022-074 and 2022-099.	Open	Pending
3	2022-099	Management Issue	Concerns with Division of Human Resources. Combined with 2022-074 and 2022-092.	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 July 2022.

Table 5:

Status of Memo to File Hotline Reports

Item	Case	Issue	Alleged Details	Status
1	2023-001	Non-FWA	Management Issues with Transportation	Closed
2	2023-002	Non-FWA	No allegation made.	Pending
3	2023-004	Management Issue	Concern related to document retention.	Pending