

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

**Fiscal Year 2023
April 11, 2023**



**Office of Internal Audit
Investigative Unit
FY23 – Quarter 3 Report**

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: April 11, 2023

SUBJECT: Investigative Unit FY23 – Quarter 3 Report

This FY23 Quarter 3 update provides information on the Office of Internal Audit investigation activities from July 1, 2022 through March 31, 2023. This includes any cases received and closed during this period, as well as the status of current investigations.

**Investigative Unit
FY23 – Quarter 3 Report**

Cases Received as of March 31, 2022

From July 1, 2022 through March 31, 2023, we received 87 cases:

- 23 of the cases will be investigated by Internal Audit.
- Seven were referred to BCPS management for investigation.
- 57 new cases 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
Internal Audit Investigations			
Conflict of Interest	1	3	3
Falsification of Records	1		
Payroll Fraud or Overtime Abuse	2	2	1
Management Issue	1	1	1
Misuse of Company Property or Resources		2	3
Procurement & Purchasing Practices		1	
Theft	1		
Total Internal Audit Investigations	6	9	8
BCPS Management Investigations	1	1	5
Total Investigations	7	10	13
Memos to File	19	15	23
Total Cases Received in FY23	26	25	36

**Investigative Unit
FY23 – Quarter 3 Report**

Status of Cases Received

In addition to the receipt of 87 new cases, 13 cases remained open and/or in-process at the end of FY22, resulting in 100 open cases during FY23. At the end of the third quarter of FY23, 86 cases were closed, and 14 cases remained 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	(3)	(2)	(5)	5	-
Received in FY23	23	7	30	57	87
Total Cases Open	30	8	38	62	100

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Closed					
Substantiated	7	-	7	-	7
Partially Substantiated	-	-	-	-	-
Inconclusive	3	1	4	-	4
Unsubstantiated	12	3	15	-	15
Memos to File	-	-	-	60	60
Total Reports Closed	22	4	26	60	86
Cases Open at 3/31/23	8	4	12	2	14

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 – Quarter 3 Report**

Internal Audit Investigations Summary

Table 3 summarizes the status of the Internal Audit investigations² in FY23.

Table 3:

Status of Internal Audit Investigations

Item	Case	Issue	Status	Result
1	2022-111	Employee engaged in remunerative employment while out on approved leave	Closed	Substantiated
2	2023-012	Employee used position for personal gain	Closed	Substantiated
3	2023-028	Improper FMLA use	Closed	Substantiated
4	2023-030	Conflict of interest	Closed	Substantiated
5	2023-033	Conflict of interest	Closed	Substantiated
6	2023-044	Employee abused sick leave	Closed	Substantiated
7	2023-064	Employee not performing duties caused losses to BCPS	Closed	Substantiated
8	2022-097	A boat was purchased with a BCPS check	Closed	Inconclusive
9	2023-009	Employee committing payroll fraud	Closed	Inconclusive
10	2023-014	Employee stole school resources	Closed	Inconclusive
11	2022-085	Employees falsifying sign-in sheets and stealing time. Combined with 2022-104,106,112	Closed	Unsubstantiated
12	2022-086	Employees falsifying sign-in sheets and stealing time	Closed	Unsubstantiated
13	2022-087	Improper billing activities by IT vendor	Closed	Unsubstantiated
14	2022-088	Employees falsifying sign-in sheets and stealing time	Closed	Unsubstantiated
15	2022-103	Employee alleges wrongful reprimand	Closed	Unsubstantiated
16	2022-104	Employee falsifying sign-in sheets and stealing time. Combined with 2022-085, 104, 106 and 11	Closed	Unsubstantiated
17	2022-106	Employee falsifying sign-in sheets and stealing time	Closed	Unsubstantiated
18	2022-112	Employees falsifying sign-in sheets and stealing time	Closed	Unsubstantiated
19	2023-003	Employee does not have required certifications for job	Closed	Unsubstantiated
20	2023-008	Employee falsified BCPS documents	Closed	Unsubstantiated
21	2023-027	Conflict of interest	Closed	Unsubstantiated
22	2023-035	Concerns with failure to follow the bidding process	Closed	Unsubstantiated

² See table 2 above.

**Investigative Unit
FY23 – Quarter 3 Report**

Item	Case	Issue	Status	Result
23	2023-048	Employee behavior.	Open	Pending
24	2023-049	Employee has a second full time job outside of BCPS	Open	Pending
25	2023-052	Conflict of interest	Open	Pending
26	2023-063	Conflict of interest	Open	Pending
27	2023-074	Employee used BCPS email for communications regarding child	Open	Pending
28	2023-075	Employee used BCPS email for communications regarding child	Open	Pending
29	2023-082	Employee committing payroll fraud	Open	Pending
30	2023-087	Conflict of interest	Open	Pending

**Investigative Unit
FY23 – Quarter 3 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 the management investigations³ in FY23.

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	Concern with employee completing work assignments	Closed	Unsubstantiated
4	2023-065	Residency issue	Closed	Unsubstantiated
5	2023-068	Concerns with division of human resources	Open	Pending
6	2023-080	Management issue	Open	Pending
7	2023-081	Management issue	Open	Pending
8	2023-086	Misuse of company property or resources	Open	Pending

³ See table 2 above.

**Investigative Unit
FY23 – Quarter 3 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 memos to file⁴ in FY23.

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

⁴ See table 2 above.

**Investigative Unit
FY23 – Quarter 3 Report**

Item	Case	Issue	Status
22	2023-025	Employee behavior	Closed
23	2023-026	Employee behavior	Closed
24	2023-029	Employee Behavior	Closed
	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
	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
	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
	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

**Investigative Unit
FY23 – Quarter 3 Report**

Item	Case	Issue	Status
61	2023-084	Employee Behavior	Open
62	2023-085	Employee Behavior	Open