

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

**Fiscal Year 2022
December 8, 2021**



**Office of Internal Audit
Investigative Unit
FY22 – November 2021 Report**

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: December 8, 2021

SUBJECT: Investigative Unit FY22 – November 2021 Report

This update provides information on the Office of Internal Audit investigation activities from November 1, 2021 through November 30, 2021. This includes any cases received and closed during this period, as well as the status of current investigations.

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Cases Received November 2021

During November 2021, we received 7 cases:

- One of the cases will be investigated by Internal Audit.
- Two cases were referred to BCPS management for investigation.
- Four cases were not in the purview of the hotline and were closed with a memo to file.

Table 1 summarizes the cases received during November 2021.

Table 1:

Cases Received in FY22

Type of Cases Received	
Internal Audit Investigations	
Payroll Fraud or Overtime Abuse	1
Total Internal Audit Investigations	1
BCPS Management Investigations	2
Memos to File	4
Total Cases Received in November	7

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Status of Cases Received

In addition to 7 new cases received, 39 cases remained open and/or in-process at the end of the previous month, resulting in 46 open cases during November 2021. At the end of November 2021, 22 cases were closed, and 24 cases remain open and/or in-process. **Table 2**, below, summarizes the investigation activity for November 2021.

Table 2:

Status of Cases Received

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Open as of 11/1/21	20	6	26	13	39
Reclassifications ¹	1	(4)	(3)	3	
Received in November	1	2	3	4	7
Total Cases Open	22	4	26	20	46

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Substantiated	-	-	-	-	-
Partially Substantiated	-	1	1	-	1
Inconclusive	-	-	-	-	-
Unsubstantiated	2	-	2	-	2
Memos to File	-	-	-	19	19
Total Reports Closed	2	1	3	19	22
Cases Open at 11/30/21	20	3	23	1	24

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 22 open Internal Audit investigations during November 2021.

Table 3:

Status of Internal Audit Investigations

Item	Case	Issue	Alleged Details	Status	Result
1	2022-018	Theft	Employee stealing supplies, committing payroll fraud.	Closed	Unsubstantiated
2	2022-027	Falsification of records, contracts, reports	Employee intimidated to falsify records.	Closed	Unsubstantiated
3	2021-056	Payroll Fraud or overtime abuse	Employees attended new hire training too soon.	Open	Pending
4	2021-080	Theft	Funds missing from class account.	Open	Pending
5	2022-006	Other	Conflict of interest related to hiring (w/2022-011).	Open	Pending
6	2022-009	Other	Employee hired without qualifications and conflict of interest.	Open	Pending
7	2022-010	Other	Employee took student files home.	Open	Pending
8	2022-011	Other	Conflict of interest related to hiring (w/2022-006).	Open	Pending
9	2022-015	Payroll Fraud or overtime abuse	Employee doesn't work full day.	Open	Pending
10	2022-017	Other	Various management issues.	Open	Pending
11	2022-019	Payroll Fraud or overtime abuse	Employee has no responsibilities and does not work.	Open	Pending
12	2022-026	Payroll Fraud or overtime abuse	Multiple employees did not work from November 2020 through April 2021.	Open	Pending
13	2022-028	Falsification of records, contracts, reports	Falsification of enrollment records.	Open	Pending
14	2022-029	Falsification of records, contracts, reports	Falsification of enrollment records.	Open	Pending
15	2022-030	Payroll Fraud or overtime abuse	Employee showing up late but signing in on time.	Open	Pending
16	2022-032	Misuse of company property or resources	Employee has conflict of interest for personal gain.	Open	Pending
17	2022-033	Payroll Fraud or overtime abuse	Non-compliant use of COMP time.	Open	Pending

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Item	Case	Issue	Alleged Details	Status	Result
18	2022-034	Payroll Fraud or overtime abuse	Employee did not work from November 2020 through April 2021. Connected to 2022-026.	Open	Pending
19	2022-036	Other	Employee uses excessive leave and may have another job.	Open	Pending
20	2022-037	Other	Employee went through another employee's personal property without permission.	Open	Pending
21	2022-041	Falsification of records, contracts, reports	Employee overstating cafeteria activity for increased staffing.	Open	Pending
22	2022-048	Payroll Fraud or overtime abuse	Employee committing payroll fraud.	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 four management investigations during November 2021.

Table 4:

Status of Reports Referred to Management

Item	Case	Issue	Alleged Details	Status	Result
1	2022-023	Other	Excessive use of sick leave.	Closed	Partial Substantiation
2	2021-074	Other	Student does not live in the school's boundary.	Open	Pending
3	2022-043	Payroll Fraud or overtime abuse	Employee not working.	Open	Pending
4	2022-044	Payroll Fraud or overtime abuse	Employee not working.	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 20 memos to file from November 2021.

Table 5:

Status of Memo to File Hotline Reports

Item	Case	Issue	Alleged Details	Status
1	2020-067	Other	Employee has inappropriate interactions with students.	Closed
2	2020-103	Other	Employee has inappropriate interactions with students (w/2020-104&106).	Closed
3	2020-104	Other	Employee has inappropriate interactions with students (w/2020-103&106).	Closed
4	2020-106	Other	Employee has inappropriate interactions with students (w/2020-103&104).	Closed
5	2020-118	Other	Employees not wearing required masks (w/2020-118).	Closed
6	2020-119	Other	Employees not wearing required masks (w/2020-119).	Closed
7	2020-120	Non-FWA	Non-BCPS Person receiving phone calls.	Closed
8	2021-011	Falsification of records, contracts, reports	Student does not live in the school's boundary.	Closed
9	2021-073	Other	Employee behavior.	Closed
10	2021-076	Other	Employee behavior issues.	Closed
11	2021-079	Other	Employee drug usage and inappropriate social media posts.	Closed
12	2022-031	Payroll Fraud or overtime abuse	Employee may have been showing up late.	Closed
13	2022-035	Misuse of company property or resources	Employees use company cars to drive from home to work. Same allegation as 2022-022.	Closed

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Item	Case	Issue	Alleged Details	Status
14	2022-038	Management issue	Management issues.	Closed
15	2022-039	Management issue	Management issues.	Closed
16	2022-040	Information Seeking/No Allegation Made	Employee unhappy with Executive Management and reorganization plans.	Closed
17	2022-042	Other	Employee has issues with getting their FMLA processed.	Closed
18	2022-046	Other	Employees not working during workday.	Closed
19	2022-047	Other	Employees are unhappy.	Closed
20	2022-045	Conflict of Interest	Employee is working while on approved leave.	Open