

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

**Fiscal Year 2022
April 19, 2022**



**Office of Internal Audit
Investigative Unit
FY22 – Quarter 3 Report**

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: April 19, 2022

SUBJECT: Investigative Unit FY22 – Quarter 3 Report

This FY22 Quarter 3 update provides information about the Office of Internal Audit investigation activities from July 1, 2021 through March 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 as of March 31, 2022

From July 1, 2021 through March 31, 2022, we received 80 cases:

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

Table 1 summarizes the cases received in FY22.

Table 1:

Cases Received in FY22

Type of Cases Received	Qtr. 1	Qtr. 2	Qtr. 3
Internal Audit Investigations			
Conflict of Interest	5	2	
Falsification of Records	1	2	3
Payroll Fraud or Overtime Abuse	3	6	1
Misuse of Company Property	1		2
Theft	1		
Employee Behavior	2	1	
Total Internal Audit Investigations	13	11	6
BCPS Management Investigations	3	5	2
Memos to File	11	15	14
Total Cases Received in FY22	27	31	22

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Status of Cases Received

In addition to the receipt of 80 new cases received, 45 cases remained open and/or in-process at the end of FY21, resulting in 127 open cases during FY22. As of March 31, 2022, 120 cases were closed and seven cases remain open and/or in-process.

Table 2, below, summarizes the investigation activity in FY22.

Table 2:

Status of Cases Received

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Open as of 7/1/21	19	10	29	16	45
Reclassifications ¹	(7)	(8)	(15)	17	2
Received in FY22	30	10	40	40	80
Total Cases Open	42	12	54	73	127

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Closed					
Substantiated	13	2	17	-	17
Partially Substantiated	-	1	1	-	1
Inconclusive	14	-	14	-	14
Unsubstantiated	11	5	14	-	14
Information Memo	-	2	2	-	2
Memos to File	-	-	-	72	72
Total Reports Closed	38	10	48	72	120
Cases Open at 03/31/22	4	2	6	1	7

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 FY22 Internal Audit investigations.

Table 3:

Status of Internal Audit Investigations

Item	Case	Issue	Alleged Details	Status	Result
1	2021-078	Payroll Fraud or overtime abuse	Employee leaves early and provides inaccurate timesheet.	Closed	Substantiated
2	2021-080	Theft	Funds missing from class account.	Closed	Substantiated
3	2021-081	Theft	Discrepancies in class account.	Closed	Substantiated
4	2022-006	Other	Conflict of interest related to hiring (w/2022-011).	Closed	Substantiated
5	2022-010	Other	Employee took student files home.	Closed	Substantiated
6	2022-011	Other	Conflict of interest related to hiring (w/2022-006).	Closed	Substantiated
7	2022-020	Misuse of company property or resources	Employee uses BCPS resources for personal gain.	Closed	Substantiated
8	2022-026	Payroll Fraud or overtime abuse	Multiple employees did not work from November 2020 through April 2021.	Closed	Substantiated
9	2022-030	Payroll Fraud or overtime abuse	Employee showing up late but signing in on time.	Closed	Substantiated
10	2022-034	Payroll Fraud or overtime abuse	Employee did not work from November 2020 through April 2021. Connected to 2022-026.	Closed	Substantiated
11	2022-048	Payroll Fraud or overtime abuse	Employee potentially committing payroll fraud.	Closed	Substantiated
12	2022-059	Payroll fraud	Employees committing payroll fraud.	Closed	Substantiated
13	2022-060	Misuse of company property or resources	Employee engaged in remunerative employment while receiving personal and family illness leave.	Closed	Substantiated
14	2020-010	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-031, 052, 056, 2021-048 & 055).	Closed	Inconclusive
15	2020-052	Other	Payroll fraud and mileage falsification (w/2020-010, 031, 056, 2021-048 & 055).	Closed	Inconclusive
16	2020-056	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 2021-048 & 055).	Closed	Inconclusive

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Item	Case	Issue	Alleged Details	Status	Result
17	2021-019	Other	Employee forced to get required physical although employee had a waiver.	Closed	Inconclusive
18	2021-027	Falsification of records, contracts, reports	Document shredding.	Closed	Inconclusive
19	2021-031	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 052, 056, 2021-048 & 055)	Closed	Inconclusive
20	2021-048	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 056 & 2021-055).	Closed	Inconclusive
21	2021-054	Other	Employees can circumvent controls related to grade changes.	Closed	Inconclusive
22	2021-055	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 056 & 2021-048).	Closed	Inconclusive
23	2021-072	Falsification of records, contracts, reports	Grading concerns.	Closed	Inconclusive
24	2021-077	Other	Employee posted nude pictures on social media.	Closed	Inconclusive
25	2022-005	Misuse of company property or resources	Employee provided confidential BCPS information.	Closed	Inconclusive
26	2022-037	Other	Employee went through another employee's personal property without permission.	Closed	Inconclusive
27	2022-051	Conflict of Interest	Employee notified a parent that DSS had been called regarding their sons bruises.	Closed	Inconclusive
28	2021-029	Other	Employee has inappropriate relationships; misuse of federal funds.	Closed	Unsubstantiated
29	2021-034	Misuse of company property or resources	Wasteful purchasing.	Closed	Unsubstantiated
30	2021-051	Procurement and Purchasing practices	An office is employing an excessive number of support staff.	Closed	Unsubstantiated
31	2022-007	Payroll Fraud or overtime abuse	Employee left early without approval.	Closed	Unsubstantiated
32	2022-015	Payroll Fraud or overtime abuse	Employee doesn't work full day.	Closed	Unsubstantiated
33	2022-018	Theft	Employee stealing supplies, committing payroll fraud.	Closed	Unsubstantiated
34	2022-027	Falsification of records, contracts, reports	Employee intimidated to falsify records.	Closed	Unsubstantiated

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Item	Case	Issue	Alleged Details	Status	Result
35	2022-032	Misuse of company property or resources	Employee has conflict of interest for personal gain.	Closed	Unsubstantiated
36	2022-036	Other	Employee uses excessive leave and may have another job.	Closed	Unsubstantiated
37	2022-052	Payroll Fraud or overtime abuse	Employee committing payroll fraud.	Closed	Unsubstantiated
38	2022-075	Falsification of records, contract, reports	Employee committed check fraud.	Closed	Unsubstantiated
39	2022-041	Falsification of records, contracts, reports	Employee overstating cafeteria activity for increased staffing.	Open	Pending
40	2022-070	Misuse of company property or resources	'BCPS allows vendors to use BCPS buses and the buses get damaged	Open	Pending
41	2022-076	Falsification of records, contract, reports	Employee falsified payroll documentation to obtain financing.	Open	Pending
42	2022-077	Falsification of records, contract, reports	Employee committed check fraud. Attempted to remote deposit payroll check twice.	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 FY22 management investigations.

Table 4:

Status of Reports Referred to Management

Item	Case	Issue	Alleged Details	Status	Result
1	2021-074	Other	Student does not live in the school's boundary.	Closed	Substantiated
2	2022-043	Payroll Fraud or overtime abuse	Employee potentially committing payroll fraud.	Closed	Substantiated
3	2022-023	Other	Excessive use of sick leave	Closed	Partially Substantiated
4	2022-009	Other	Employee hired without qualifications and conflict of interest.	Closed	Unsubstantiated
5	2022-022	Other	Inappropriate use of BCPS vehicles.	Closed	Unsubstantiated
6	2022-024	Other	Inadequate password security.	Closed	Unsubstantiated
7	2022-044	Payroll Fraud or overtime abuse	Employee potentially committing payroll fraud.	Closed	Unsubstantiated
8	2022-054	Other	Employee questions COMP Time Rules	Closed	Unsubstantiated
9	2022-028	Falsification of records, contracts, reports	Falsification of enrollment records.	Closed	Information Memo
10	2022-029	Falsification of records, contracts, reports	Falsification of enrollment records.	Closed	Information Memo
11	2022-069	Other	Concerns related to retiree benefits.	Open	Pending
12	2022-074	Other	Concerns with Division of Human Resources	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 FY22 memos to file.

Table 5:

Status of Memo to File Hotline Reports

Item	Case	Issue	Alleged Details	Status
1	2020-018	Other	Parent not allowed to view child's records.	Closed
2	2020-067	Other	Employee has inappropriate interactions with students.	Closed
3	2020-075	Misuse of company property or resources	This was investigated with case 2021-027.	Closed
4	2020-103	Non-FWA	Employee has inappropriate interactions with students (w/2020-104&106).	Closed
5	2020-104	Non-FWA	Employee has inappropriate interactions with students (w/2020-103&106).	Closed
6	2020-106	Non-FWA	Employee has inappropriate interactions with students (w/2020-103&104).	Closed
7	2020-118	Non-FWA	Employees not wearing required masks (w/2020-118).	Closed
8	2020-119	Non-FWA	Employees not wearing required masks (w/2020-119).	Closed
9	2020-120	Non-FWA	Non-BCPS Person receiving phone calls.	Closed
10	2021-006	Non-FWA	Reporter has not received pandemic ebt funds for their student (w/2021-044).	Closed
11	2021-007	Non-FWA	Employees post political tweets.	Closed
12	2021-008	Non-FWA	Employee behavior (w/2021-010).	Closed
13	2021-010	Non-FWA	Employee behavior (w/2021-008).	Closed
14	2021-011	Falsification of records, contracts, reports	Student does not live in the school's boundary.	Closed
15	2021-030	Non-FWA	Mismanagement of employees.	Closed

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Item	Case	Issue	Alleged Details	Status
16	2021-036	Procurement and Purchasing practices	Employee held unapproved fundraiser.	Closed
17	2021-042	Non-FWA	Employee made inappropriate social media posts.	Closed
18	2021-043	Non-FWA	Employee made inappropriate social media posts.	Closed
19	2021-044	Non-FWA	Reporter has not received pandemic ebt funds for their student (w/2021-006).	Closed
20	2021-046	Non-FWA	Employees not being paid for overtime and emergency call ins.	Closed
21	2021-047	Non-FWA	Issues related to the purchase of uniforms.	Closed
22	2021-050	Non-FWA	Employee participated in the riots in Washington DC.	Closed
23	2021-056	Non-FWA	Employees attended new hire training too soon.	Closed
24	2021-065	Other	Social media activity.	Closed
25	2021-066	Non-FWA	Issues related to the purchase of uniforms.	Closed
26	2021-073	Non-FWA	Employee behavior.	Closed
27	2021-075	Non-FWA	Employee was not wearing a mask.	Closed
28	2021-076	Non-FWA	Employee behavior issues.	Closed
29	2021-079	Non-FWA	Employee drug usage and inappropriate social media posts.	Closed
30	2022-001	Non-FWA	Payroll error.	Closed
31	2022-002	Non-FWA	Payroll error.	Closed
32	2022-003	Non-FWA	Employees are allowed to work from home.	Closed
33	2022-004	Non-FWA	Student safety concern.	Closed
34	2022-008	Falsification of records, contracts, reports	Payroll error.	Closed
35	2022-012	Non-FWA	Contractors not used to clean schools.	Closed
36	2022-013	Non-FWA	Student safety concern.	Closed
37	2022-014	Non-FWA	Overcrowded buses.	Closed
38	2022-016	Non-FWA	Parent complaint about the temperature in the building.	Closed
39	2022-017	Non-FWA	Various management issues.	Closed
40	2022-019	Payroll Fraud or overtime abuse	Employee has no responsibilities and does not work.	Closed
41	2022-021	Non-FWA	Compliant related to school construction and logistics.	Closed
42	2022-025	Non-FWA	Employee incompetency and discrimination.	Closed
43	2022-031	Payroll Fraud or overtime abuse	Employee may have been showing up late.	Closed
44	2022-033	Non-FWA	Non-compliant use of COMP time.	Closed
45	2022-035	Misuse of company property or resources	Employees use company cars to drive from home to work. Same allegation as 2022-022.	Closed
46	2022-038	Non-FWA	Management issues.	Closed
47	2022-039	Non-FWA	Management issues.	Closed

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Item	Case	Issue	Alleged Details	Status
48	2022-040	Non-FWA	Employee unhappy with Executive Management and reorganization plans.	Closed
49	2022-042	Other	Employee has issues with getting their FMLA processed.	Closed
50	2022-045	Non-FWA	Employee is working while on approved leave.	Closed
51	2022-046	Other	Employees not working during work day.	Closed
52	2022-047	Non-FWA	Employees are unhappy.	Closed
53	2022-049	Non-FWA	Students suspended unnecessarily.	Closed
54	2022-050	Non-FWA	Employee unhappy with remote work policy.	Closed
55	2022-053	Payroll Fraud or overtime abuse	Employee committing payroll fraud.	Closed
56	2022-055	Other	Student bullying and sexually harassing other students.	Closed
57	2022-056	Other	Students bullying and sexually harassing other students.	Closed
58	2022-057	Other	Bus driver does not act appropriately.	Closed
59	2022-058	Non-FWA	Employees exchanged holiday gifts that were alcohol.	Closed
60	2022-061	Non-FWA	Employee verbally abuses staff.	Closed
61	2022-062	Non-FWA	Management issue related to hiring.	Closed
62	2022-063	Misuse of company property or resources	Employee engaged in remunerative employment while receiving personal illness leave. Combined w/2022-064.	Closed
63	2022-064	Misuse of company property or resources	Employee engaged in remunerative employment while receiving personal illness leave. Combined w/2022-063.	Closed
64	2022-065	Non-FWA	Parent concerned students are in unsafe conditions related to cold climate control and outside activities.	Closed
65	2022-066	Non-FWA	Inappropriately shaped piece of chocolate on employees desk.	Closed
66	2022-067	Misuse of company property or resources	Grounds employee drives company supplied vehicle to and from work.	Closed
67	2022-068	Non-FWA	Alleged suspicious student activity.	Closed
68	2022-071	Non-FWA	Employee complaints about remote work.	Closed
69	2022-073	Non-FWA	Employee complaints about remote work	Closed
70	2022-078	Other	Employee walking around not working.	Closed
71	2022-079	Non-FWA	Employee complaining about BCPS allowing flexible work schedules.	Closed
72	2022-080	Non-FWA	Employee complaining about BCPS management and the efficiency study.	Closed
73	2022-072	Other	Retiree concerned about identity theft.	Open