

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

**Fiscal Year 2022
June 30, 2022**



**Office of Internal Audit
Investigative Unit
FY22 – Year End Report**

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: June 30, 2022

SUBJECT: Investigative Unit FY22 – Year End Report

This FY22 Year End Report provides information about the Office of Internal Audit investigation activities from July 1, 2021 through June 30, 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 June 30, 2022

From July 1, 2021 through June 30, 2022, we received 112 cases:

- 44 of the cases were investigated by Internal Audit.
- 12 were referred to BCPS management for investigation.
- 56 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	Qtr 4	Total
Internal Audit Investigations					
Conflict of Interest	4	2			6
Falsification of Records	1	2	3	2	8
Payroll Fraud or Overtime Abuse	3	6	1	6	16
Procurement and Purchasing Practices				1	1
Misuse of Company Property or Resources	1		2	4	7
Management Issue	1			1	2
Theft	1				1
Employee Behavior	2	1			3
Internal Audit Investigations	13	11	6	14	44
BCPS Management Investigations	3	5	2	2	12
Total Investigations	16	16	8	16	56
Memos to File	11	15	14	16	56
Total Cases Received in FY22	27	31	22	32	112

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Status of Cases Received

In addition to the receipt of 112 new cases received, 47 cases remained open, in-process, and/or reclassified at the end of FY21, resulting in 159 open cases during FY22. As of June 30, 2022, 146 cases were closed and 13 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	44	12	56	56	112
Total Cases Open	56	14	70	89	159

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Closed					
Substantiated	15	3	18	-	18
Partially Substantiated	1	1	2	-	2
Inconclusive	16	-	16	-	16
Unsubstantiated	14	5	19	-	19
Information Memo	-	2	2	-	2
Memos to File	-	-	-	89	89
Total Reports Closed	46	11	57	89	146
Cases Open at 06/30/22	10	3	13	0	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.

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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	Conflict of Interest	Conflict of interest related to hiring (w/2022-011).	Closed	Substantiated
5	2022-010	Employee Behavior	Employee took student files home.	Closed	Substantiated
6	2022-011	Conflict of Interest	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	Falsification of records, contract, reports	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	2022-084	Misuse of company property or resources	Employee engaged in remunerative employment while out on approved leave.	Closed	Substantiated
15	2022-090	Falsification of records, contract, reports	Employee submitted false doctor's notes.	Closed	Substantiated
16	2022-070	Misuse of company property or resources	'BCPS allows vendors to use BCPS buses and the buses get damaged	Closed	Partially Substantiated
17	2020-010	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-031, 052, 056, 2021-048 & 055).	Closed	Inconclusive

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Item	Case	Issue	Alleged Details	Status	Result
18	2020-052	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 056, 2021-048 & 055).	Closed	Inconclusive
19	2020-056	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 2021-048 & 055).	Closed	Inconclusive
20	2021-019	Management Issue	Employee forced to get required physical although employee had a waiver.	Closed	Inconclusive
21	2021-027	Falsification of records, contracts, reports	Document shredding.	Closed	Inconclusive
22	2021-031	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 052, 056, 2021-048 & 055)	Closed	Inconclusive
23	2021-048	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 056 & 2021-055).	Closed	Inconclusive
24	2021-054	Misuse of company property or resources	Employees can circumvent controls related to grade changes.	Closed	Inconclusive
25	2021-055	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 056 & 2021-048).	Closed	Inconclusive
26	2021-072	Falsification of records, contracts, reports	Grading concerns.	Closed	Inconclusive
27	2021-077	Other	Employee posted nude pictures on social media.	Closed	Inconclusive
28	2022-005	Conflict of Interest	Employee provided confidential BCPS information.	Closed	Inconclusive
29	2022-037	Employee Behavior	Employee went through another employee's personal property without permission.	Closed	Inconclusive
30	2022-051	Conflict of Interest	Employee notified a parent that DSS had been called regarding their sons bruises.	Closed	Inconclusive
31	2022-076	Falsification of records, contract, reports	Employee falsified payroll documentation to obtain financing.	Closed	Inconclusive
32	2022-095	Falsification of records, contract, reports	Employees falsified student grades.	Closed	Inconclusive
33	2021-029	Misuse of company property or resources	Employee has inappropriate relationships; misuse of federal funds.	Closed	Unsubstantiated
34	2021-034	Misuse of company property or resources	Wasteful purchasing.	Closed	Unsubstantiated
35	2021-051	Procurement and Purchasing practices	An office is employing an excessive number of support staff.	Closed	Unsubstantiated

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Item	Case	Issue	Alleged Details	Status	Result
36	2022-007	Payroll Fraud or overtime abuse	Employee left early without approval.	Closed	Unsubstantiated
37	2022-015	Payroll Fraud or overtime abuse	Employee doesn't work full day.	Closed	Unsubstantiated
38	2022-018	Theft	Employee stealing supplies, committing payroll fraud.	Closed	Unsubstantiated
39	2022-027	Falsification of records, contracts, reports	Employee intimidated to falsify records.	Closed	Unsubstantiated
40	2022-032	Conflict of Interest	Employee has conflict of interest for personal gain.	Closed	Unsubstantiated
41	2022-036	Payroll Fraud or overtime abuse	Employee uses excessive leave and may have another job.	Closed	Unsubstantiated
42	2022-041	Falsification of records, contracts, reports	Employee overstating cafeteria activity for increased staffing.	Closed	Unsubstantiated
43	2022-052	Payroll Fraud or overtime abuse	Employee committing payroll fraud.	Closed	Unsubstantiated
44	2022-075	Falsification of records, contract, reports	Employee committed check fraud.	Closed	Unsubstantiated
45	2022-077	Falsification of records, contract, reports	Employee committed check fraud. Attempted to remote deposit payroll check twice.	Closed	Unsubstantiated
46	2022-083	Misuse of company property or resources	BCPS contractor accessed electronic student records for personal reasons.	Closed	Unsubstantiated
47	2022-085	Payroll Fraud or overtime abuse	Employees falsifying sign-in sheets and stealing time.	Open	Pending
48	2022-086	Payroll Fraud or overtime abuse	Employees falsifying sign-in sheets and stealing time.	Open	Pending
49	2022-087	Procurement and Purchasing practices	Improper billing activities by IT vendor that may violate BCPS policies/procedures.	Open	Pending
50	2022-088	Payroll Fraud or overtime abuse	Employees falsifying sign-in sheets and stealing time. Combined with 2022-0104, 2022-106, and 2022-112	Open	Pending
51	2022-097	Misuse of company property or resources	A boat was purchased with a BCPS check.	Open	Pending
52	2022-103	Management Issue	Employee alleges being reprimanded based on false EEO charge that does not exist.	Open	Pending
53	2022-104	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time. Combined with 2022-085, 2022-106, and 2022-112	Open	Pending

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Item	Case	Issue	Alleged Details	Status	Result
54	2022-106	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time. Combined with 2022-085, 2022-104, and 2022-112	Open	Pending
55	2022-111	Misuse of company property or resources	Employee engaged in remunerative employment while out on approved leave.	Open	Pending
56	2022-112	Payroll Fraud or overtime abuse	Employees falsifying sign-in sheets and stealing time. Combined with 2022-085, 2022-104, and 2022-106.	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	Misuse of company property or resources	Student does not live in the school's boundary.	Closed	Substantiated
2	2022-043	Management Issue	Employee potentially committing payroll fraud.	Closed	Substantiated
3	2022-069	Management Issue	Concerns related to retiree benefits.	Closed	Substantiated
4	2022-023	Misuse of company property or resources	Excessive use of sick leave	Closed	Partially Substantiated
5	2022-009	Conflict of Interest	Employee hired without qualifications and conflict of interest.	Closed	Unsubstantiated
6	2022-022	Misuse of company property or resources	Inappropriate use of BCPS vehicles.	Closed	Unsubstantiated
7	2022-024	Management Issue	Inadequate password security.	Closed	Unsubstantiated
8	2022-044	Management Issue	Employee potentially committing payroll fraud.	Closed	Unsubstantiated
9	2022-054	Management Issue	Employee questions COMP Time Rules	Closed	Unsubstantiated
10	2022-028	Falsification of records, contracts, reports	Falsification of enrollment records.	Closed	Information Memo
11	2022-029	Falsification of records, contracts, reports	Falsification of enrollment records.	Closed	Information Memo
12	2022-074	Management Issue	Concerns with Division of Human Resources. Combined with 2022-092 and 2022-099.	Open	Pending
13	2022-092	Management Issue	Concerns with Division of Human Resources. Combined with 2022-074 and 2022-099.	Open	Pending
14	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 FY22 memos to file.

Table 5:

Status of Memo to File Hotline Reports

Item	Case	Issue	Alleged Details	Status
1	2020-018	Management Issue	Parent not allowed to view child's records.	Closed
2	2020-067	Employee Behavior	Employee has inappropriate interactions with students.	Closed
3	2020-075	Falsification of records, contracts, reports	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

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13	2021-010	Non-FWA	Employee behavior (w/2021-008).	Closed
14	2021-011	Misuse of Company Property or Resources	Student does not live in the school's boundary.	Closed
15	2021-030	Non-FWA	Mismanagement of employees.	Closed
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	Conflict of Interest	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	Employee Behavior	Employee has no responsibilities and does not work.	Closed

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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
48	2022-040	Non-FWA	Employee unhappy with Executive Management and reorganization plans.	Closed
49	2022-042	Management Issue	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	Employee Behavior	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	Student Issue	Student bullying and sexually harassing other students.	Closed
57	2022-056	Student Issue	Students bullying and sexually harassing other students.	Closed
58	2022-057	Employee Behavior	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

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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	Management Issue	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	Management Issue	Retiree concerned about identity theft.	Closed
74	2022-081	Conflict of Interest	Officials attended event while at National Conference that was hosted by a BCPS vendor.	Closed
75	2022-082	Conflict of Interest	Officials attended event while at National Conference that was hosted by a BCPS vendor.	Closed
76	2022-089	Misuse of Company Property or Resources	Buses parked with engines running.	Closed
77	2022-091	Non-FWA	Former employee concerned about personal judiciary case record.	Closed
78	2022-093	Non-FWA	No allegation made.	Closed
79	2022-094	Management Issue	Ineligible students competed in sports event	Closed
80	2022-096	Non-FWA	No allegation made.	Closed
81	2022-098	Non-FWA	Student's grades are not in Focus Software.	Closed
82	2022-101	Non-FWA	Students grades not in Focus.	Closed
83	2022-100	Non-FWA	No allegation made.	Closed
84	2022-102	Non-FWA	No allegation made.	Closed
85	2022-105	Falsification of Records, Contracts, Reports	Employee falsified records.	Closed
86	2022-107	Non-FWA	Concern that rodents are in the classroom.	Closed
87	2022-108	Employee Behavior	Inappropriate behavior by employee.	Closed
88	2022-109	Non-FWA	No allegation made. Combined with 2022-110.	Closed
89	2022-110	Non-FWA	No allegation made. Combined with 2022-109.	Closed