

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

**Fiscal Year 2022  
May 10, 2022**



**Office of Internal Audit  
Investigative Unit  
FY22 – April 2022 Report**

# BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: May 10, 2022

SUBJECT: Investigative Unit FY22 – April 2022 Report

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This update provides information on the Office of Internal Audit investigation activities from April 1, 2022 through April 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 April 2022**

During April 2022, we received nine cases:

- Six 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 April 2022.

*Table 1:*

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**Cases Received**

<b>Type of Cases Received</b>	
<b>Internal Audit Investigations</b>	
Misuse of Company Property or Resources	<b>2</b>
Payroll Fraud or Overtime Abuse	<b>3</b>
Procurement & Purchasing Practices	<b>1</b>
<b>Total Internal Audit Investigations</b>	<b>6</b>
<b>BCPS Management Investigations</b>	<b>0</b>
<b>Total Investigations</b>	<b>6</b>
<b>Memos to File</b>	<b>3</b>
<b>Total Cases Received in April</b>	<b>9</b>

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**Status of Cases Received**

In addition to nine new cases received, seven cases remained open and/or in-process at the end of the previous month, resulting in 16 open cases during April 2022. At the end of April 2022, four cases were closed, and twelve cases remain open and/or in-process.

**Table 2**, below, summarizes the investigation activity for April 2022.

**Table 2:**

**Status of Cases Received**

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
<b>Cases Open</b>					
Open as of 3/31/22	4	2	6	1	7
Reclassifications <sup>1</sup>					
Received in April	6	-	6	3	9
<b>Total Cases Open</b>	<b>10</b>	<b>2</b>	<b>12</b>	<b>4</b>	<b>16</b>

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
<b>Cases Open</b>					
Substantiated	-	-	-	-	-
Partially Substantiated	-	-	-	-	-
Inconclusive	1	-	1	-	1
Unsubstantiated	1	-	1	-	1
Information Memo	-	-	-	-	-
Memos to File	-	-	-	2	2
<b>Total Reports Closed</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>2</b>	<b>4</b>
<b>Cases Open at 4/30/22</b>	<b>8</b>	<b>2</b>	<b>10</b>	<b>2</b>	<b>12</b>

<sup>1</sup> 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 April 2022.

**Table 3:**

**Status of Internal Audit Investigations**

<b>Item</b>	<b>Case</b>	<b>Issue</b>	<b>Alleged Details</b>	<b>Status</b>	<b>Result</b>
1	2022-076	Falsification of records, contracts, reports	Employee falsified payroll documentation to obtain financing.	Closed	Inconclusive
2	2022-077	Falsification of records, contracts, reports	Employee committed check fraud. Attempted to remote deposit payroll check twice.	Closed	Unsubstantiated
3	2022-041	Falsification of records, contracts, reports	Employee overstating cafeteria activity for increased staffing.	Open	Pending
4	2022-070	Procurement and Purchasing practices	BCPS allows vendors to use BCPS buses and the buses get damaged.	Open	Pending
5	2022-083	Misuse of company property or resources	BCPS contractor accessed electronic student records for personal reasons.	Open	Pending
6	2022-084	Misuse of company property or resources	Employee engaged in remunerative employment while out on approved leave.	Open	Pending
7	2022-085	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time.	Open	Pending
8	2022-086	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time.	Open	Pending
9	2022-087	Procurement and Purchasing practices	Improper billing activities by IT vendor that may violate BCPS policies/procedures.	Open	Pending
10	2022-088	Payroll Fraud or overtime abuse	Employee falsifying sign-in sheets and stealing time.	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 April 2022.

**Table 4:**

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**Status of Reports Referred to Management**

<b>Item</b>	<b>Case</b>	<b>Issue</b>	<b>Alleged Details</b>	<b>Status</b>	<b>Result</b>
1	2022-069	Other	Concerns related to retiree benefits.	Open	Pending
2	2022-074	Other	Concerns related to 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 memos to file from April 2022.

**Table 5:**

**Status of Memo to File Hotline Reports**

Item	Case	Issue	Alleged Details	Status
1	2022-081	Conflict of Interest	Officials attended event while at national conference that was hosted by a BCPS vendor. Issued with 2022-082.	Closed
2	2022-082	Conflict of Interest	Officials attended event while at national conference that was hosted by a BCPS vendor. Issued with 2022-081	Closed
3	2022-072	Theft	Retiree concerned about identity theft.	Open
4	2022-089	Misuse of company property or resources	Buses parking outside of a school with engines running.	Open