

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

**Fiscal Year 2022
March 15, 2022**



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

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: March 15, 2022

SUBJECT: Investigative Unit FY22 – February 2022 Report

This update provides information on the Office of Internal Audit investigation activities from February 1, 2022 through February 28, 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 February 2022

During February 2022, we received eight cases:

- two of the cases will be investigated by Internal Audit.
- one case was referred to BCPS management for investigation.
- five case was not in the purview of the hotline and was closed with a memo to file.

Table 1 summarizes the cases received during February 2022.

Table 1:

Cases Received

Type of Cases Received	
Internal Audit Investigations	
Payroll Fraud or Overtime Abuse	1
Other	1
Total Internal Audit Investigations	2
BCPS Management Investigations	1
Total Investigations	3
Memos to File	5
Total Cases Received in February	8

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Status of Cases Received

In addition to eight new cases received, 13 cases remained open and/or in-process at the end of the previous month, resulting in 21 open cases during February 2022. At the end of February 2022, 14 cases were closed, and seven cases remain open and/or in-process.

Table 2, below, summarizes the investigation activity for February 2022.

Table 2:

Status of Cases Received

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Open as of 1/31/22	9	2	11	2	13
Reclassifications ¹	(1)	(1)	(2)	2	
Received in February	2	1	3	5	8
Total Cases Open	10	2	12	9	21

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Substantiated	2	-	2	-	2
Partially Substantiated	-	-	-	-	-
Inconclusive	-	-	-	-	-
Unsubstantiated	2	1	3	-	3
Information Memo	-	-	-	-	-
Memos to File	-	-	-	9	9
Total Reports Closed	4	1	5	9	14
Cases Open at 2/28/22	6	1	7	-	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 the open Internal Audit investigations during February 2022.

Table 3:

Status of Internal Audit Investigations

Item	Case	Issue	Alleged Details	Status	Result
1	2022-010	Other	Employee took student files home.	Closed	Substantiated
2	2022-015	Payroll Fraud or overtime abuse	Employee doesn't work full day.	Closed	Unsubstantiated
3	2022-032	Misuse of company property or resources	Employee has conflict of interest for personal gain.	Closed	Unsubstantiated
4	2022-048	Payroll Fraud or overtime abuse	Employee potentially committing payroll fraud.	Closed	Substantiated
5	2022-041	Falsification of records, contracts, reports	Employee overstating cafeteria activity for increased staffing.	Open	Pending
6	2022-052	Payroll Fraud or overtime abuse	Employee committing payroll fraud.	Open	Pending
7	2022-059	Payroll Fraud or overtime abuse	Employee committing payroll fraud.	Open	Pending
8	2022-060	Payroll Fraud or overtime abuse	Employee engaged in remunerative employment while receiving personal and family illness leave.	Open	Pending
9	2022-063	Payroll Fraud or overtime abuse	Employee engaged in remunerative employment while receiving personal illness leave. Combined w/2022-064.	Open	Pending
10	2022-064	Other	Employee engaged in remunerative employment while receiving personal illness leave. Combined w/2022-063.	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 February 2022.

Table 4:

Status of Reports Referred to Management

Item	Case	Issue	Alleged Details	Status	Result
1	2022-009	Other	Employee hired without qualifications and conflict of interest.	Closed	Unsubstantiated
2	2022-069	Other	Concerns related to retiree benefits.	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 February 2022.

Table 5:

Status of Memo to File Hotline Reports

Item	Case	Issue	Alleged Details	Status
1	2022-017	Other	Various management issues.	Closed
2	2022-019	Payroll Fraud or overtime abuse	Employee has no responsibilities and does not work.	Closed
3	2022-033	Payroll Fraud or overtime abuse	Non-compliant use of COMP time.	Closed
4	2022-045	Conflict of Interest	Employee is working while on approved leave	Closed
5	2022-062	Conflict of Interest	Management issue related to hiring.	Closed
6	2022-065	Other	Parent concerned students are in unsafe conditions related to cold climate control and outside activities.	Closed
7	2022-066	Other	Inappropriately shaped piece of chocolate on employees desk.	Closed
8	2022-067	Other	Grounds employee drives company supplied vehicle to and from work.	Closed
9	2022-068	Other	Alleged suspicious student activity.	Closed