

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

**Fiscal Year 2022
November 16, 2021**



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

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: November 16, 2021

SUBJECT: Investigative Unit FY22 – October 2021 Report

This update provides information on the Office of Internal Audit investigation activities from October 1, 2021 through October 31, 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 October 2021

During October 2021, we received 14 cases:

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

Table 1 summarizes the cases received during October 2021.

Table 1:

Cases Received in FY22

Type of Cases Received	
Internal Audit Investigations	
Conflict of Interest	1
Falsification of Records	2
Payroll Fraud or Overtime Abuse	4
Employee Behavior	1
Total Internal Audit Investigations	8
BCPS Management Investigations	1
Memos to File	5
Total Cases Received in October	14

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Status of Cases Received

In addition to 14 new cases received, 31 cases remained open and/or in-process at the end of the previous quarter, resulting in 45 open cases during October 2021. At the end of October 2021, 6 cases were closed, and 39 cases remain open and/or in-process. **Table 2**, below, summarizes the investigation activity for October 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 10/1/21	16	13	29	2	31
Reclassifications ¹	(1)	(6)	(7)	7	
Received in October	8	1	9	5	14
Total Cases Open	23	8	31	14	45

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Open					
Substantiated	1	2	3	-	3
Partially Substantiated	-	-	-	-	-
Inconclusive	1	-	1	-	1
Unsubstantiated	1	-	1	-	1
Memos to File	-	-	-	1	1
Total Reports Closed	3	2	5	1	6
Cases Open at 10/31/21	20	6	26	13	39

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 23 open Internal Audit investigations during October 2021.

Table 3:

Status of Internal Audit Investigations

Item	Case	Issue	Allegation	Status	Result
1	2021-019	Other	Employee forced to get required physical although employee had a waiver.	Closed	Inconclusive
2	2021-051	Procurement and Purchasing practices	An office is employing an excessive number of support staff.	Closed	Unsubstantiated
3	2022-020	Misuse of company property or resources	Employee uses BCPS resources for personal gain.	Closed	Substantiated
4	2021-056	Payroll Fraud or overtime abuse	Employees attended new hire training too soon.	Open	Pending
5	2021-080	Theft	Funds missing from class account.	Open	Pending
6	2022-006	Other	Conflict of interest related to hiring (w/2022-011).	Open	Pending
7	2022-009	Other	Employee hired without qualifications and conflict of interest.	Open	Pending
8	2022-010	Other	Employee took student files home.	Open	Pending
9	2022-011	Other	Conflict of interest related to hiring (w/2022-006).	Open	Pending
10	2022-015	Payroll Fraud or overtime abuse	Employee doesn't work full day.	Open	Pending
11	2022-017	Other	Various management issues.	Open	Pending
12	2022-018	Theft	Employee stealing supplies, committing payroll fraud.	Open	Pending
13	2022-019	Payroll Fraud or overtime abuse	Employee has no responsibilities and does not work.	Open	Pending
14	2022-026	Payroll Fraud or overtime abuse	Employee did not work from November 2020 through April 2021. Connected to 2022-034.	Open	Pending
15	2022-027	Falsification of records, contracts, reports	Employee intimidated to falsify records.	Open	Pending
16	2022-028	Falsification of records, contracts, reports	Employee falsified enrollment records.	Open	Pending
17	2022-029	Falsification of records, contracts, reports	Employee falsified enrollment records.	Open	Pending

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Item	Case	Issue	Allegation	Status	Result
18	2022-030	Payroll Fraud or overtime abuse	Employee falsified payroll records.	Open	Pending
19	2022-032	Misuse of company property or resources	Employee has conflict of interest for personal gain.	Open	Pending
20	2022-033	Payroll Fraud or overtime abuse	Inappropriate use of comp time.	Open	Pending
21	2022-034	Payroll Fraud or overtime abuse	Employee did not work from November 2020 through April 2021. Connected to 2022-026.	Open	Pending
22	2022-036	Other	Employee uses excessive leave and works a second job.	Open	Pending
23	2022-037	Other	Employee accessed personal property without permission.	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 eight management investigations during October 2021.

Table 4:

Status of Reports Referred to Management

Item	Case	Issue	Alleged Details	Status	Result
1	2022-022	Other	Inappropriate use of BCPS vehicles.	Closed	Unsubstantiated
2	2022-024	Other	Inadequate password security.	Closed	Unsubstantiated
3	2021-011	Falsification of records, contracts, reports	Student does not live in the school's boundary.	Open	Pending
4	2021-074	Other	Student does not live in the school's boundary.	Open	Pending
5	2021-076	Other	Employee behavior issues.	Open	Pending
6	2021-079	Other	Employee drug usage and inappropriate social media posts.	Open	Pending
7	2022-023	Other	Excessive use of sick leave	Open	Pending
8	2022-041	Falsification of records, contracts, reports	Employee falsified records for increased staffing.	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 14 memos to file from October 2021.

Table 5:

Status of Memo to File Hotline Reports

Item	Case	Issue	Alleged Details	Status
1	2021-046	Other	Employees not being paid for overtime and emergency call ins.	Closed
2	2020-067	Other	Employee has inappropriate interactions with students.	Open
3	2020-103	Other	Employee has inappropriate interactions with students (w/2020-104&106).	Open
4	2020-104	Other	Employee has inappropriate interactions with students (w/2020-103&106).	Open
5	2020-106	Other	Employee has inappropriate interactions with students (w/2020-103&104).	Open
6	2020-118	Other	Employees not wearing required masks (w/2020-118).	Open
7	2020-119	Other	Employees not wearing required masks (w/2020-119).	Open
8	2020-120	Other	Non-BCPS Person receiving phone calls.	Open
9	2021-073	Other	Employee behavior.	Open
10	2022-031	Payroll Fraud or overtime abuse	Employee not arriving timely.	Open
11	2022-035	Misuse of company property or resources	Employees use company cars to drive from home to work. Same allegation as 2022-022	Open
12	2022-038	Other	Management issues.	Open
13	2022-039	Other	Management issues.	Open
14	2022-040	Other	Employee unhappy with BCPS executive management and reorganization plans.	Open