

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

**Fiscal Year 2022
January 12, 2022**



**Office of Internal Audit
Investigative Unit
FY22 – Mid-Year Report**

BALTIMORE COUNTY PUBLIC SCHOOLS

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TO: Members of the Audit Committee

FROM: Andrea Barr, Chief Auditor

DATE: January 12, 2021

SUBJECT: Investigative Unit FY22 – Mid-Year Report

This FY22 Mid-Year update provides information about the Office of Internal Audit investigation activities from July 1, 2021 through December 31, 2021. This includes any cases received and closed during this period, as well as the status of current investigations.

We recently submitted FY21 quarter 4 investigative reports via SharePoint to Board members. We anticipate the release of FY22 quarters 1 and 2 investigative reports soon. However, we do provide regular updates related to our investigations at each Audit Committee meeting and are happy to respond to any questions that you may have at any time throughout the year related to our investigations.

Also, please be aware that we issued a report under a separate cover related to the audit activities that were completed as of December 31, 2021.

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Cases Received as of December 31, 2021

From July 1, 2021 through December 31, 2021, we received 58 cases:

- 24 of the cases will be investigated by Internal Audit.
- Eight were referred to BCPS management for investigation.
- 26 new cases 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
Internal Audit Investigations		
Conflict of Interest	5	2
Falsification of Records	1	2
Payroll Fraud or Overtime Abuse	3	6
Misuse of Company Property	1	
Theft	1	
Employee Behavior	2	1
Total Internal Audit Investigations	13	11
BCPS Management Investigations	3	5
Memos to File	11	15
Total Cases Received in FY22	27	31

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Status of Cases Received

In addition to the receipt of 58 new cases received, 45 cases remained open and/or in-process at the end of FY21, resulting in 104 open cases during FY22. As of December 31, 2021, 88 cases were closed and 16 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	(2)	(9)	(11)	12	1
Received in FY22	24	8	32	26	58
Total Cases Open	41	9	50	54	104

Case Status	Internal Audit Investigations	Management Investigations	Total Investigations	Memos to File	Total
Cases Closed					
Substantiated	8	3	11	-	11
Partially Substantiated	-	1	1	-	1
Inconclusive	14	-	14	-	14
Unsubstantiated	7	1	8	-	8
Information Memo	-	2	2	-	2
Memos to File	-	-	-	52	52
Total Reports Closed	29	7	36	52	88
Cases Open at 12/31/21	12	2	14	2	16

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	2020-010	Other	Payroll fraud and mileage falsification (w/2020-031, 052, 056, 2021-048 & 055).	Closed	Inconclusive
2	2020-052	Other	Payroll fraud and mileage falsification (w/2020-010, 031, 056, 2021-048 & 055).	Closed	Inconclusive
3	2020-056	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 2021-048 & 055).	Closed	Inconclusive
4	2021-019	Other	Employee forced to get required physical although employee had a waiver.	Closed	Inconclusive
5	2021-027	Falsification of records, contracts, reports	Document shredding.	Closed	Inconclusive
6	2021-029	Other	Employee has inappropriate relationships; misuse of federal funds.	Closed	Unsubstantiated
7	2021-031	Falsification of records, contracts, reports	Payroll fraud and mileage falsification (w/2020-010, 052, 056, 2021-048 & 055)	Closed	Inconclusive
8	2021-034	Misuse of company property or resources	Wasteful purchasing.	Closed	Unsubstantiated
9	2021-048	Payroll Fraud or overtime abuse	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 056 & 2021-055).	Closed	Inconclusive
10	2021-051	Procurement and Purchasing practices	An office is employing an excessive number of support staff.	Closed	Unsubstantiated
11	2021-054	Other	Employees can circumvent controls related to grade changes.	Closed	Inconclusive
12	2021-055	Other	Payroll fraud and mileage falsification (w/2020-010, 031, 052, 056 & 2021-048).	Closed	Inconclusive
13	2021-072	Falsification of records, contracts, reports	Grading concerns.	Closed	Inconclusive
14	2021-077	Other	Employee posted nude pictures on social media.	Closed	Inconclusive

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Item	Case	Issue	Alleged Details	Status	Result
15	2021-078	Payroll Fraud or overtime abuse	Employee leaves early and provides inaccurate timesheet.	Closed	Substantiated
16	2021-080	Theft	Funds missing from class account.	Closed	Substantiated
17	2021-081	Theft	Discrepancies in class account.	Closed	Substantiated
18	2022-005	Misuse of company property or resources	Employee provided confidential BCPS information.	Closed	Inconclusive
19	2022-007	Payroll Fraud or overtime abuse	Employee left early without approval.	Closed	Unsubstantiated
20	2022-018	Theft	Employee stealing supplies, committing payroll fraud.	Closed	Unsubstantiated
21	2022-020	Misuse of company property or resources	Employee uses BCPS resources for personal gain.	Closed	Substantiated
22	2022-027	Falsification of records, contracts, reports	Employee intimidated to falsify records.	Closed	Unsubstantiated
23	2022-006	Other	Conflict of interest related to hiring (w/2022-011).	Closed	Substantiated
24	2022-011	Other	Conflict of interest related to hiring (w/2022-006).	Closed	Substantiated
25	2022-026	Payroll Fraud or overtime abuse	Multiple employees did not work from November 2020 through April 2021.	Closed	Substantiated
26	2022-034	Payroll Fraud or overtime abuse	Employee did not work from November 2020 through April 2021. Connected to 2022-026.	Closed	Substantiated
27	2022-036	Other	Employee uses excessive leave and may have another job.	Closed	Unsubstantiated
28	2022-037	Other	Employee went through another employee's personal property without permission.	Closed	Inconclusive
29	2022-051	Conflict of Interest	Employee inappropriately notified a parent that DSS was contacted.	Closed	Inconclusive
30	2022-009	Other	Employee hired without qualifications and conflict of interest.	Open	Pending
31	2022-010	Other	Employee took student files home.	Open	Pending
32	2022-015	Payroll Fraud or overtime abuse	Employee doesn't work full day.	Open	Pending
33	2022-017	Other	Various management issues.	Open	Pending
34	2022-019	Payroll Fraud or overtime abuse	Employee has no responsibilities and does not work.	Open	Pending

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Item	Case	Issue	Alleged Details	Status	Result
35	2022-030	Payroll Fraud or overtime abuse	Employee showing up late but signing in on time.	Open	Pending
36	2022-032	Misuse of company property or resources	Employee has conflict of interest for personal gain.	Open	Pending
37	2022-033	Payroll Fraud or overtime abuse	Inappropriate payment of COMP time.	Open	Pending
38	2022-041	Falsification of records, contracts, reports	Employee overstating cafeteria meal counts for increased staffing.	Open	Pending
39	2022-048	Payroll Fraud or overtime abuse	Employee potentially committing payroll fraud.	Open	Pending
40	2022-052	Payroll Fraud or overtime abuse	Employee committing payroll fraud.	Open	Pending
41	2022-053	Payroll Fraud or overtime abuse	Employee committing payroll fraud.	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	2022-022	Other	Inappropriate use of BCPS vehicles.	Closed	Unsubstantiated
2	2022-023	Other	Excessive use of sick leave	Closed	Partial Substantiation
3	2022-024	Other	Inadequate password security.	Closed	Unsubstantiated
4	2022-028	Falsification of records, contracts, reports	Falsification of enrollment records.	Closed	Referred to Management
5	2022-029	Falsification of records, contracts, reports	Falsification of enrollment records.	Closed	Referred to Management
6	2022-043	Payroll Fraud or overtime abuse	Employee potentially committing payroll fraud.	Closed	Substantiated
7	2022-044	Payroll Fraud or overtime abuse	Employee potentially committing payroll fraud.	Closed	Unsubstantiated
8	2021-074	Other	Student does not live in the school's boundary.	Open	Pending
9	2022-054	Other	Employee questions COMP Time Rules	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	2020-067	Other	Employee has inappropriate interactions with students.	Closed
2	2020-075	Misuse of company property or resources	This was investigated with case 2021-027.	Closed
3	2020-103	Other	Employee has inappropriate interactions with students.	Closed
4	2020-104	Other	Employee has inappropriate interactions with students.	Closed
5	2020-106	Other	Employee has inappropriate interactions with students.	Closed
6	2020-118	Other	Employees not wearing required masks (w/2020-118).	Closed
7	2020-119	Other	Employees not wearing required masks (w/2020-119).	Closed
8	2020-120	Non-FWA	Non-BCPS Person receiving phone calls.	Closed
9	2021-006	Theft	Reporter has not received pandemic ebt funds for their student (w/2021-044).	Closed
10	2021-007	Other	Employees post political tweets.	Closed
11	2021-008	Other	Employee behavior (w/2021-010).	Closed
12	2021-010	Misuse of company property or resources	Employee behavior (w/2021-008).	Closed
13	2021-011	Falsification of records, contracts, reports	Student does not live in the school's boundary.	Closed
14	2021-030	Other	Mismanagement of employees.	Closed
15	2021-036	Procurement and Purchasing practices	Employee held unapproved fundraiser.	Closed
16	2021-042	Other	Employee made inappropriate social media posts.	Closed
17	2021-043	Other	Employee made inappropriate social media posts.	Closed
18	2021-044	Theft	Reporter has not received pandemic ebt funds for their student (w/2021-006).	Closed
19	2021-046	Other	Employees not being paid for overtime and emergency call ins.	Closed

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Item	Case	Issue	Alleged Details	Status
20	2021-047	Other	Issues related to the purchase of uniforms.	Closed
21	2021-050	Other	Employee participated in the riots in Washington DC.	Closed
22	2021-056	Non-FWA	Employees attended new hire training too soon.	Closed
23	2021-065	Other	Social media activity.	Closed
24	2021-066	Other	Issues related to the purchase of uniforms.	Closed
25	2021-073	Other	Employee behavior.	Closed
26	2021-075	Other	Employee was not wearing a mask.	Closed
27	2021-076	Other	Employee behavior issues.	Closed
28	2021-079	Other	Employee drug usage and inappropriate social media posts.	Closed
29	2022-001	Other	Payroll error.	Closed
30	2022-002	Other	Payroll error.	Closed
31	2022-003	Other	Employees are allowed to work from home.	Closed
32	2022-004	Other	Student safety concern.	Closed
33	2022-008		Payroll error.	Closed
34	2022-012	Other	Contractors not used to clean schools.	Closed
35	2022-013	Other	Student safety concern.	Closed
36	2022-014	Other	Overcrowded buses.	Closed
37	2022-016	Other	Parent complaint about the temperature in the building.	Closed
38	2022-021	Other	Complaint related to school construction and logistics.	Closed
39	2022-025	Other	Employee incompetency and discrimination.	Closed
40	2022-031	Payroll Fraud or overtime abuse	Employee may have been showing up late.	Closed
41	2022-035	Misuse of company property or resources	Employees use company cars to drive from home to work. Same allegation as 2022-022.	Closed
42	2022-038	Management issue	Management issues.	Closed
43	2022-039	Management issue	Management issues.	Closed
44	2022-040	Information Seeking/No Allegation Made	Employee unhappy with Executive Management and reorganization plans.	Closed
45	2022-042	Other	Employee has issues with FMLA.	Closed
46	2022-046	Other	Employees not working during work day.	Closed
47	2022-047	Other	Employees are unhappy.	Closed
48	2022-049	Non-FWA	Students suspended unnecessarily.	Closed
49	2022-050	Non-FWA	Employee unhappy with remote work policy.	Closed
50	2022-055	Other	Student bullying/harassing other students.	Closed
51	2022-056	Other	Student bullying/harassing other students.	Closed
52	2022-057	Other	Bus driver does not act appropriately.	Closed
53	2022-045	Conflict of Interest	Employee is working while on approved leave.	Open
54	2022-058	Other	Employees exchanged inappropriate holiday gifts.	Open