

Executive Summary

Investigative Audit of Caroline County Public Schools' Supplemental Payments to Employees

Objectives:

To determine a) whether controls were effective in preventing fraudulent or wasteful supplemental payments to employees and b) whether there was any evidence of fraud, waste, or abuse associated with supplemental payments made to employees.

Recommendations and Response:

The report contains five recommendations to assist Caroline County Public Schools (CCPS) in improving their ability to prevent fraud, waste and abuse for future supplemental payments to employees. Responses to the recommendations will be provided by CCPS.



Findings:

1. Alternate Payroll Procedures for Dual-Role Employee Resulted in Overtime Overpayments
2. Payments Outside of Negotiated Agreements Have Led to Excess Payments
3. Established Controls Require Strengthening to be Fully Effective

Results in Brief:

OIGE concluded that CCPS has established a control framework to record, approve, and pay supplemental payments to employees. However, CCPS has circumvented internal controls in several situations that have led to wasted funds. The investigative audit revealed approximately **\$157,795** in payments to employees in excess of parameters set in CCPS Negotiated Agreements.