

Effective: October 19, 2023

Revised:

**Administrative Procedures for
Office of Inspector General**
(Attachment for Policy 1200)

Purpose

The Public School Code and Philadelphia Home Rule Charter permit the Board to adopt and enforce reasonable rules and regulations as it may deem necessary and proper for its governance as well as the management of the affairs of The School District of Philadelphia (“District”) and its operations. [1][2]

These Administrative Procedures provide detail regarding the functions and operations of the Office of Inspector General (“OIG”) and the obligations of School District of Philadelphia (“District”) staff and other third parties concerning the OIG.

Definitions

Abuse: Behavior that is deficient or improper when compared with that which a reasonable person would consider a prudent and necessary operational practice. This includes intentional or improper use of resources that can include the improper use of one’s position, in a manner contrary to its rightful or legally intended use, the misuse of authority or position in wrongdoing that had an effect on either the complainant (adverse loss) or the subject (personal gain).

Fraud: A willful or deliberate act or omission by which an individual intends to unlawfully deprive through an unauthorized benefit, service, property or something of value by deception, misrepresentation or other unethical or unlawful means. Fraudulent acts include, but are not limited to:

- a. Forgery, falsification or alteration of District documents or records;
- b. Offer, payment or acceptance of bribes or gratuities;
- c. Falsification or misrepresentation of reports, time sheets, travel claims for reimbursement or other expense reimbursement claims;
- d. Authorizing or receiving compensation for time not worked;
- e. Destruction, removal, theft or inappropriate use of the District’s supplies or other assets;

- f. Misappropriation of funds or impropriety in handling or reporting of money or financial transactions of the District;
- g. Accepting or soliciting anything of material value from contractors, vendors, or persons providing services to the District;
- h. Taking another's information and using it, or providing the information to others, that would lead to identity theft;
- i. Taking or using the intellectual property of the District or a third party for personal gain; or,
- j. Disclosure of confidential or proprietary information to unauthorized individuals.

Waste: The act of using or expending resources unreasonably, carelessly, extravagantly, or for no useful purpose.

Procedures

APPOINTMENT AND QUALIFICATIONS OF THE INSPECTOR GENERAL

The Inspector General (IG) shall be appointed by the Board of Education (the "Board"). The IG shall be selected without regard to political affiliation on the basis of integrity, strong leadership capability and demonstrated ability in investigations, accounting, compliance, law, management analysis, public administration, criminal justice administration or other appropriate fields. The IG should hold at appointment, or will be required to obtain within a time certain after appointment, certification as a Certified IG from the Association of Inspectors General.

EVALUATION OF THE INSPECTOR GENERAL

The IG appears before the Board twice a year to provide a briefing on the activities and progress of the office during the prior period. The OIG is also required to submit an annual report to the Board, Superintendent and the Office of General Counsel that summarizes complaints received during the calendar year, the investigations conducted, any policy and procedural recommendations that are made and any other information as is requested by the Board or Superintendent, or that the OIG deems appropriate. The IG shall, after presentation to the Board, post the same on the public website.

ALLEGATIONS REGARDING BOARD MEMBERS, INSPECTOR GENERAL OR OIG STAFF

The OIG shall refer complaints alleging a violation of criminal law(s) by a Board Member, OIG employee, or IG, to the appropriate local, state, federal law enforcement agency, or outside entity. The IG shall refer complaints regarding issues of ethics or other improper conduct within the jurisdiction of the OIG to the appropriate external administrative or civil agency. The OIG may enter into such agreements as necessary to formalize the engagement of an outside official

or agency to conduct such investigations or reach out to OGC to engage independent outside counsel.

INVESTIGATIVE DUTIES AND RESPONSIBILITIES

The OIG shall:

- i. Require production of documents in accordance with the Section entitled “Cooperation with the Office of Inspector General,” infra.
- ii. Initiate, conduct, and coordinate investigations designed to detect, deter, prevent, and eradicate fraud, waste, financial mismanagement, fiscal misconduct, and other abuse in the District.
- iii. Investigate, inspect, review and monitor the performance of District functions, programs, policies, and procedures involving employees, District funded projects, contracts or transactions intended to benefit the District, and vendors or contractors either in response to complaints or on matters that are self-initiated by the OIG.
- iv. Refer matters to the appropriate law enforcement agency when there is reasonable grounds to believe that there has been a violation of local, state or federal law.
- v. Timely submit reports of investigations to the Board, Superintendent, OGC and issue public reports of findings, if warranted.
- vi. Make policy and procedural recommendations as necessary and then review actions taken by District offices in response to investigations to improve program performance.
- vii. Request status reports from investigated departments, offices or divisions regarding corrective actions taken to address reported findings, deficiencies, and/or recommendations and make further recommendations if necessary.
- viii. When audits, reviews or investigations conducted by the OIG disclose apparent criminal or administrative violations that could result in employee discipline or the termination of a vendor contract, the OIG shall provide relevant factual information to the appropriate District department or relevant agency for further review and investigation.
- ix. The OIG shall respect employees’ and contractors’ due process rights as prescribed by State law, Board policies, and/or applicable collective bargaining agreements.
- x. The OIG shall strive to protect any individual or entity from false complaints.
- xi. An employee may be subject to discipline by the District for, in bad faith, making an allegation, complaint, or referral to the OIG, meaning the employee knows or reasonably should know that the allegation, complaint, or referral is unfounded, is made to retaliate or harass, or is made for a purpose other than exposing improper conduct.

CONFIDENTIAL INFORMATION

The OIG will properly protect confidential information in accordance with law.

- i. The OIG receives and investigates complaints or information from individuals employees concerning activities that may constitute a violation of law, rules, procedures, or policy

that constitute fraud, abuse, and waste. The OIG shall not, after receipt of such information, disclose the identity of the complainant without their consent unless the IG determines such disclosure is necessary or required.

- ii. OIG records containing the identities of confidential sources or other privileged and confidential information shall be appropriately safeguarded and withheld from public access.
- iii. In making determinations regarding the release of confidential information, applicable federal, state and local laws and regulations shall be considered.
- iv. The OIG shall abide by the Family Educational Rights and Privacy Act (FERPA). See 20 U.S.C. §1232g.

EXAMINATION DUTIES AND RESPONSIBILITIES

The OIG:

- i. Shall require production of documents and perform examinations in accordance with the Section entitled “Cooperation with the Office of Inspector General,” infra. From the Superintendent, Board Members, District employees, department, and vendors/contractors, and schools in the district, including charter schools, regarding any matter within the jurisdiction of the OIG.
- ii. May review all District and Board contracts as they pertain to funded projects, programs, and transactions, including contracts, documents, and applications pertaining to charter schools.
- iii. May conduct reviews of District funded expenditures or District sponsored activities to independently determine whether:
 - a. Activities and programs are operated in compliance with applicable laws, Board policies, administrative procedures, operating protocol, regulations, and grants/contracts;
 - b. Revenues are being properly collected, deposited, recorded and accounted for;
 - c. Resources or assets, including funds, property and personnel, are adequately safeguarded, controlled and used in an effective and efficient manner;
 - d. Financial and other reports are accurate and disclose information that is required by law;
 - e. There are no indicators of financial mismanagement, waste, fraud, abuse or illegal acts;
 - f. There are adequate policies, operating and administrative procedures and practices, systems or accounting controls, and internal management controls; and
 - g. There has been adequate fiscal evaluation of purchases of real property by the District.
- iv. Conduct all examinations in accordance with current Standards for the Professional Practice of Internal Auditing as issued by the Institute of Internal Auditors, Inc., or, where appropriate, in accordance with generally accepted Government Auditing Standards.
- v. Provide reasonable notice to appropriate personnel of an intent to conduct an examination in their area, except for those examinations intended to be unannounced.

- vi. If the OIG detects apparent violation of law, the matter shall be referred to the appropriate law enforcement agency when warranted.
- vii. All prospective bidders, etc. shall be informed of the authority of the OIG.

REPORTING OF WORK ACTIVITIES

- i. The OIG will conduct its affairs in accordance with Policy 1200, the Government Auditing Standards issued by the Comptroller General of the United States, and the Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors: Principles and Standards for Offices of Inspectors General as published by the Association of Inspectors General.
- ii. Each completed investigation, audit, inspection, review or evaluation will result in a written report or closing memo. Such reports shall be objective, clear, concise, constructive, and timely and shall contain the professional findings, conclusions or recommendations of the OIG.
- iii. Before issuing a final report, the OIG may communicate with and schedule a meeting to review the preliminary report and response with the respective department, office, or division.
- iv. The department, office, or division shall have thirty (30) working days, or as otherwise agreed to by the IG in writing in writing, to submit a written corrective action plan, explanation and/or rebuttal to any examination, review or investigative findings before the report is finalized, and such timely submitted corrective action plan, explanation or rebuttal shall be attached verbatim to the final report.
- v. This section shall not apply when the investigation, examination, or review reports are referred to a law enforcement agency, state attorney, Attorney General or United States Attorney and it is determined that supplying the affected person or entity with such report will jeopardize a pending criminal investigation.
- vi. A final report shall be submitted to the Board, the Superintendent, and the relevant department heads. Final reports may be posted on the OIG's website.¹
- vii. The OIG shall prepare an annual report summarizing the activities of the office during the immediately preceding calendar year. The annual report shall be submitted to the Board and the Superintendent and shall be posted on the Inspector General's website.

REPORTING IMPROPER CONDUCT TO OIG

To make a report of improper conduct to the OIG, the OIG shall maintain a hotline and/or bulk email account.

- You may call 215-400-8477; or
- Email inspectorgeneral@philasd.org.
- Other means of reporting include:
 - @PhillySchoolOIG on Twitter;
 - Visiting the OIG on the first floor of the Education Center at 440 N. Broad Street, Suite 1066; and

¹ Not all investigative materials are subject to public access. See [Board Policy 801- Public Records](#).

- Writing a letter for delivery.

COOPERATION WITH THE OFFICE OF INSPECTOR GENERAL

- i. In conformity with Policy 008 - Ethics Policy, Policy 300 - Employee Code of Ethics, allegations of improper conduct must be reported. District employees shall report allegations of fraud to the OIG.
- ii. No employee or Board Member may retaliate or discriminate against individuals who report improper conduct in conformity with Board policy and applicable law.
- iii. The OIG shall have immediate, complete and unrestricted access to all papers, books, records, documents, information, personnel, processes, meetings, data, computer hard drives, emails, instant messages, facilities or other assets owned, borrowed, or used by the District, which includes information regarding District vendors or any other partnership, corporation, or organization that may be involved with the District, as deemed necessary in performing investigative and/or examination activities and other requested information, including automated or electronic data, pertaining to business of the Board and District within their custody.
- iv. The OIG shall have access to all District employees, including unrestricted interview privileges.² The OIG shall have direct and prompt access to the head of any District department, division or school when necessary for any purpose pertaining to the performance of their duties and responsibilities.
- v. At all times the OIG shall have access to any building or facility that is owned, operated or leased by the District in conformity with applicable agreements for the use of real property.
- vi. All District employees shall provide the OIG with requested information and records within their custody for the purposes of conducting an investigation, review or examination, as well as provide assistance to the OIG in locating assets and obtaining records and documents as needed for an investigation or examination.
- vii. The IG may review all District contracts as they pertain to District/Board funded projects, programs, contracts and transactions, or transactions where the District/Board is the beneficiary. All prospective bidders, proposers, vendors, and contractors doing business with the District shall be informed of the authority of the OIG to conduct such contract reviews.
- viii. Refusal to cooperate with the OIG may result in disciplinary charges up to and including termination for employees, or termination, debarment, or other action for contractors.
- ix. The OIG reserves the right to seek enforcement of requests for documents or interviews through the appropriate administrative or law enforcement channels.

² Represented employees may have representation during interviews as allowed by the applicable collective bargaining agreement.

REFERRALS TO OUTSIDE AGENCIES AND INTERNAL UNITS – EFFICIENCY AND COORDINATION

- i. The OIG shall refer matters to the appropriate District office or outside agencies, as provided for in Policy 1200, and shall keep a record of each referral, which is exempt from public access.
- ii. If an outside agency to which the OIG has referred a complaint later determines that the OIG has more appropriate jurisdiction to investigate the matter, the OIG may reopen the matter and proceed with the investigation. The OIG shall keep a record of each returned referral which is exempt from public access.

Maintenance Schedule

These Administrative Procedures shall be reviewed upon review of the associated Policy, or upon a triggering event.

Related Information:

- [Employee Code of Ethics](#)
- [Board Policy 008](#)
- [Association of Inspectors General](#)