


Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

July 13, 2022

MEMORANDUM

To: Mr. Robert Reilly, Associate Superintendent of Finance

From: Mary J. Bergstresser, Supervisor, Internal Audit Unit 

Subject: Report on Audit of Student Parking Permits for School Year 2021–2022

This audit was conducted to reconcile the parking permit sales records of Montgomery County Public Schools (MCPS) high schools with the revenue recorded in their respective Independent Activity Funds School Funds Online (SFO) account number 1000.6091, Student Parking Fees, and compare those amounts with the revenue of each high school submitted for inclusion in the MCPS High School Athletics Fiscal Year (FY) 2022 Financial Report. The *Student and Staff Parking Permits, Expectations, and Responsibilities* memorandum of March 31, 2022, from you, directed high school business administrators to submit the following information to the Internal Audit Unit (IAU) by June 9, 2022:

- All unused student parking permit hand tags for the 2021–2022 school year.
- Itemized record of all student parking permits approved and sold for FY 2022.
- SFO Account History Report for account #1000.6091 for the period July 1, 2021–May 31, 2022.

The attached Excel workbook contains the following data:

- Worksheet A, *Permits Issued*, summarizes the number of each type of permit issued by the Office of the Associate Superintendent of Finance to the respective high schools listed.
- Worksheet B, *Unsold Permits Returned*, summarizes the number of each type of unsold permits each high school submitted to the IAU.
- Worksheet C, *Expected vs. Actual Revenue*, summarizes the expected revenue each school would have received if all permits issued by each type, less number returned, were sold at their respective full cost and compares those amounts to the actual revenue recorded in the SFO. The high schools with no variance included Albert Einstein, Bethesda-Chevy Chase, Col. Zadok Magruder, Montgomery Blair, Paint Branch, Quince Orchard, Springbrook, and Walt Whitman. Several schools sold permits at less than their full cost and some received more than the face value of permits. Gaithersburg High School had 44 students pay the City of Gaithersburg \$37.50 for parking; James Hubert Blake High School sold 49 full-year passes at \$37.50 instead of \$75 and charged \$10.00 for replacement tags; Winston Churchill High School sold 18 full-year passes at \$37.50 instead of \$75.00 for street

parking; and Walter Johnson High School sold 45 season passes for \$37.50 instead of \$25.00. Some schools had variances due to students not picking up parking permits that had been paid for.

- Worksheet D, *Athletics Report vs. SFO June 30*, summarizes the revenue for each high school as of March 15, 2022, compared to the revenue recorded in SFO as of June 30, 2022. It should be noted that the revenue amounts that high schools recorded as of March 15, 2022, are the amounts used for the MCPS High School Athletics FY 2022 Financial Report. Any change in revenue schools recorded after March 15, 2022, is indicated in the March 16 to June 30 column. The Athletics Unit takes into consideration the change in revenue each high school received between March 16 and June 30 when calculating the distribution of their athletic allocations for the following school year.

This audit report is provided for information purpose only; no response is required. However, since internal control is negated when schools sell permits at less than full cost, we recommend this procedure be discontinued. Any additional passes needed should be ordered or transferred from one school to another. An exception would be a documented approved fee waiver. If you have any questions, please contact me at 240-740-5686.

MJB:lsh

Attachments

Copy to:

Members of the Board of Education

Dr. McKnight

Mr. Stockton

Ms. Reuben

Mrs. Williams

Mr. Reilly

Mrs. Chen

Mrs. Eader

Mr. Klausling

Mrs. Ripoli

Mr. Sullivan

Ms. Webb

		SEMESTER		FULL YEAR		SEASON		
Color		Gold	Silver	Dark Green	Dark Green Stripe	Orange	Purple	Peach
Expiration Date		1/24/2022	6/15/2022	6/15/2022	6/15/2022	12/1/2021	3/8/2022	6/15/2022
School #	High School Name	Semester 1	Semester 2	Full year		Fall	Winter	Spring
789	Albert Einstein	50	50					
406	Bethesda-Chevy Chase	60	60	15				
249	Clarksburg	150	150			25	25	25
510	Magruder	50	100	200				
701	Damascus			190				
551	Gaithersburg	120	120					
321	Blake			250				
815	Kennedy	17	17	62				
757	Blair	140	140					
246	Northwest	200	225	300				
796	Northwood	75	75					
315	Paint Branch	150	150					
152	Poolesville	140	120	170				
125	Quince Orchard	275	275					
201	Richard Montgomery	53	53					
230	Rockville	130	130					
104	Seneca Valley	75	75					
503	Sherwood		100	400				
798	Springbrook	10	20	85		10	10	20
234	Thomas S. Wootton	300	300					
427	Walt Whitman	300	300					
424	Walter Johnson HS	200	200			40		40
545	Watkins Mill HS	60	60	60		20	20	20
782	Wheaton HS	0	0	0				
602	Winston Churchill HS			175	112			
	TOTALS	2,555	2,720	1,907	112	95	55	105
					Total Student Tags			7,549
Note:	Thomas Edison and Wheaton high schools were not issued any permits.							

		SEMESTER		FULL YEAR		SEASON		
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School #	High School Name	Semester 1	Semester 2	Full year		Fall	Winter	Spring
789	Albert Einstein	12	11					
406	Bethesda-Chevy Chase	0	0	0				
249	Clarksburg	8	4			19	21	21
510	Magruder	37	51	90				
701	Damascus			8				
551	Gaithersburg	24	27					
321	Blake			35				
815	Kennedy	10	16	22				
757	Blair	0	0					
246	Northwest	151	124	136				
796	Northwood	21	22					
315	Paint Branch	60	92					
152	Poolesville	0	0	170				
125	Quince Orchard	79	78					
201	Richard Montgomery	0	1					
230	Rockville	21	21					
104	Seneca Valley	31	61					
503	Sherwood		28	95				
798	Springbrook	10	16	28			12	
234	Thomas S. Wootton	100	101					
427	Walt Whitman	30	39					
424	Walter Johnson HS	0	0			0		35
545	Watkins Mill HS	53	43	40		8	19	10
782	Wheaton HS							
602	Winston Churchill HS				34			
	TOTALS	647	735	624	34	27	52	66
					Total Student Tags			2,185

School #	High School Name	SEMESTER		FULL YEAR		SEASON			Expected	Actual	* Waiver / Adjust	Remaining Difference	Variance Explanation
		Gold	Silver	Dark Green	Dark Green Stripes	Orange	Purple	Peach					
		1/24/2022	6/15/2022	6/15/2022	6/15/2022	12/1/2021	3/8/2022	6/15/2022					
Semester 1	Semester 2	Full year		Fall	Winter	Spring	Revenue	Revenue					
789	Albert Einstein	38	39						\$ 2,887.50	\$ 2,887.50			
406	Bethesda-Chevy Chase	60	60	15					\$ 5,625.00	\$ 5,625.00			
249	Clarksburg	142	146			6	4	4	\$ 11,150.00	\$ 11,799.50		\$ 649.50	Some permits not picked up but paid for, some permits missing, sold season permits at semester prices.
510	Magruder	13	49	110					\$ 10,575.00	\$ 10,575.00			
701	Damascus			182					\$ 13,650.00	\$ 13,237.50	\$ (412.50)		11 students paid \$37.50 instead of \$75
551	Gaithersburg	96	93						\$ 7,087.50	\$ 5,437.50	\$ (1,650.00)		44 * \$37.5 = 1,650 paid to City of Gaithersburg for using Bohrer Park
321	Blake			215					\$ 16,125.00	\$ 14,495.00	\$ (1,630.00)		Per FS note, 2 students lost their tags and paid \$10 each to replace with new tags (\$130). 49 students paid \$37.50 (\$1,837.50) instead of \$75; 6 students didn't pick up (\$337.50) 3 @ \$75 3 @ \$37.50
815	Kennedy	7	1	40					\$ 3,300.00	\$ 3,337.50	\$ 37.50		School sold two semester 2 permits but only gave out 1 permit \$37.50 extra. Had two duplicate numbers (\$75)
757	Blair	140	140						\$ 10,500.00	\$ 10,500.00			
246	Northwest	49	101	164					\$ 17,925.00	\$ 18,150.00	\$ 225.00		3 full year permits paid for not picked up
796	Northwood	54	53						\$ 4,012.50	\$ 4,125.00	\$ 112.50		3 permits paid for but not picked up
315	Paint Branch	90	58						\$ 5,550.00	\$ 5,550.00			
152	Poolesville	140	120						\$ 9,750.00	\$ 9,712.50	\$ (37.50)		Sold 119 semester 2 permits. Semester 2 permit #110 not on school record and permit not returned
125	Quince Orchard	196	197						\$ 14,737.50	\$ 14,737.50			
201	Richard Montgomery	53	52						\$ 3,937.50	\$ 3,975.00		\$ 37.50	used 1 staff permit as the extra semester 1 student permit
230	Rockville	109	109						\$ 8,175.00	\$ 8,100.00	\$ (75.00)		Negative OSP deposit for refund
104	Seneca Valley	44	14						\$ 2,175.00	\$ 2,325.00		\$ 150.00	4 students paid for permits but they were never picked up so returned
503	Sherwood		72	305					\$ 25,575.00	\$ 23,550.00	\$ (2,025.00)		11 full year not paid (\$825); 7 students with 2 full year permits but only one payment (\$525); 10 missing permits (\$750); #79 & #117 issued twice (\$150)
798	Springbrook		4	57				28	\$ 5,125.00	\$ 5,125.00			
234	Thomas S. Wootton	200	199						\$ 14,962.50	\$ 14,925.00	\$ (37.50)		1 refund did not get permit back
427	Walt Whitman	270	261						\$ 19,912.50	\$ 19,912.50			
424	Walter Johnson HS	200	200			40		5	\$ 16,125.00	\$ 16,668.50	\$ 543.50		45 season tickets sold at \$37.50 instead of \$25 and 1 semester 2 permit sold at \$18.50.
545	Watkins Mill HS	7	17	20		12	1	10	\$ 2,975.00	\$ 2,889.50	\$ (85.50)		A few permits were sold at a discount instead of \$37.50
782	Wheaton HS												No parking permits
602	Winston Churchill HS			175	78				\$ 18,975.00	\$ 18,337.50	\$ (637.50)		18 full year permits sold at \$37.5 as street parking (\$675 discount) One OSP refund of \$37.50
	TOTALS	1,908	1,985	1,283	78	58	5	47					

MONTGOMERY COUNTY PUBLIC SCHOOLS PARKING PERMITS, 2021- 2022

		Athletics Report Actual Revenue	SFO 1000.6091 Actual Revenue	SFO Change in Revenue 3/15/22
School #	High School Name	as of 3/15/2022	as of 6/30/2022	to 6/30/2022
789	Albert Einstein	\$ 2,887.50	\$ 2,887.50	
406	Bethesda-Chevy Chase	\$ 5,625.00	\$ 5,625.00	
249	Clarksburg	\$ 11,755.75	\$ 11,799.50	\$ 43.75
510	Magruder	\$ 10,275.00	\$ 10,575.00	\$ 300.00
701	Damascus	\$ 13,237.50	\$ 13,237.50	
551	Gaithersburg	\$ 5,437.50	\$ 5,437.50	
321	Blake	\$ 13,707.50	\$ 14,495.00	\$ 787.50
815	Kennedy	\$ 3,337.50	\$ 3,337.50	
757	Blair	\$ 10,500.00	\$ 10,500.00	
246	Northwest	\$ 17,625.00	\$ 18,150.00	\$ 525.00
796	Northwood	\$ 3,937.50	\$ 4,125.00	\$ 187.50
315	Paint Branch	\$ 4,912.50	\$ 5,550.00	\$ 637.50
152	Poolesville	\$ 9,712.50	\$ 9,712.50	
125	Quince Orchard	\$ 14,737.50	\$ 14,737.50	
201	Richard Montgomery	\$ 3,975.00	\$ 3,975.00	
230	Rockville	\$ 8,100.00	\$ 8,100.00	
104	Seneca Valley	\$ 2,287.50	\$ 2,325.00	\$ 37.50
503	Sherwood	\$ 22,237.50	\$ 23,550.00	\$ 1,312.50
798	Springbrook	\$ 4,775.00	\$ 5,125.00	\$ 350.00
234	Thomas S. Wootton	\$ 14,925.00	\$ 14,925.00	
427	Walt Whitman	\$ 19,912.50	\$ 19,912.50	
424	Walter Johnson HS	\$ 16,612.50	\$ 16,668.50	\$ 56.00
545	Watkins Mill HS	\$ 2,492.50	\$ 2,889.50	\$ 397.00
782	Wheaton HS	\$ -	\$ -	\$ -
602	Winston Churchill HS	\$ 18,300.00	\$ 18,337.50	\$ 37.50
	TOTALS			
		\$ 241,305.75	\$ 245,977.50	\$ 4,671.75