


Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

August 2, 2024

MEMORANDUM

To: Mr. Robert Reilly, Deputy Chief, Office of Chief Financial Officer

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

Subject: Report on Audit of Student Parking Permits for School Year 2023–2024

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) 2024 Financial Report. The *Student and Staff Parking Permits, Expectations, and Responsibilities* memorandum of April 27, 2023, from you, directed high school business administrators to submit the following information to the Internal Audit Unit (IAU) by June 6, 2024:

- All unused student parking permit hang tags for the 2023–2024 school year.
- Itemized record of all student parking permits approved and sold for FY 2024.
- SFO Account History Report for account #1000.6091 for the period July 1, 2023–May 31, 2024.

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 Chief Financial Officer 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 Bethesda-Chevy Chase, Damascus, Northwest, Poolesville, Rockville, Seneca Valley, Thomas S. Wootton, and Walt Whitman. Several schools sold permits at less than their full cost and some received more than the face value of permits. Clarksburg High School sold season passes for \$25.75 instead of \$25; Col. Zadak Magruder sold eight semester passes at \$18.50 and five at \$18.75; Gaithersburg sold 15 semester passes at \$18.75; James Hubert Blake sold 22 full-year passes at \$37.50 instead of \$75 and had nine full year passes paid for but not picked

up; Montgomery Blair High School sold 246 semester passes in school for \$39 instead of \$37.50 and did not transfer out the processing fee of \$369, and sold semester passes online for \$37.25 instead of \$37.50; Richard Montgomery purchased 45 extra semester passes and sold for \$37.50; Walter Johnson High School sold 80 season passes for \$37.50 instead of \$25 to be used in the bus loop. Some schools had variances due to students not picking up parking permits that had been paid for, refunds, or the processing fee.

- Worksheet D, *Athletics Report vs. SFO June 30*, summarizes the revenue for each high school as of March 15, 2024, compared to the revenue recorded in SFO as of June 30, 2024. It should be noted that the revenue amounts that high schools recorded as of March 15, 2024, are the amounts used for the MCPS High School Athletics FY 2024 Financial Report. Any change in revenue schools recorded after March 15, 2024, 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 informational purpose only; no response is required. However, since internal control is negated when schools sell permits at less than full cost, or at more 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:rg

Attachments

Copy to:

Members of the Board of Education

Dr. Taylor

Ms. Alfonso Windsor

Ms. Dempsey

Dr. Johnson

Dr. Moran

Mrs. Williams

Mr. Reilly

Mrs. Chen

Mr. Klausling

Mrs. Ripoli

Mr. Sullivan

Ms. Webb

		SEMESTER		FULL YEAR		SEASON			
Color		Royal Blue	Silver	Red	Purple Stripe	Dark Green	Yellow	Orange	
Expiration Date		1/29/2024	6/14/2024	6/14/2024	6/14/2024	12/3/2023	3/16/2024	5/31/2024	
School #	High School Name	Semester 1	Semester 2	Full year	Full Year	Fall	Winter	Spring	
789	Albert Einstein	50	50						
406	Bethesda-Chevy Chase	70	70						
249	Clarksburg	166	166			25	25	25	
510	Magruder	30	100	150					
701	Damascus		50	185					
551	Gaithersburg	120	120						
321	Blake			250					
815	Kennedy	100	100	40					
757	Blair	140	140						
246	Northwest	25	75	225					
796	Northwood	32	32	43					
315	Paint Branch	150	150	50					
152	Poolesville	110	110						
125	Quince Orchard	275	275						
201	Richard Montgomery	30	30						
230	Rockville	130	130						
104	Seneca Valley	75	75						
503	Sherwood		100	400					
798	Springbrook	10	30	60		10	15	15	
234	Thomas S. Wootton	25	25	200					
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								
602	Winston Churchill HS			275	87				
TOTALS		2,098	2,388	1,938	87	95	60	100	
				Total Student Tags				6,766	
Note:									
Thomas Edison and Wheaton high schools were not issued any permits.									

		SEMESTER		FULL YEAR		SEASON		
Color		Royal Blue	Silver	Red	Purple Stripe	Dark Green	Yellow	Orange
Expiration Date		1/29/2023	6/14/2024	6/14/2024	6/14/2024	12/3/2023	3/16/2024	5/31/2024
School #	High School Name	Semester 1	Semester 2	Full year	Full Year	Fall	Winter	Spring
789	Albert Einstein	6	6					
406	Bethesda-Chevy Chase							
249	Clarksburg	23	4			23	23	22
510	Magruder	38	74	95				
701	Damascus			10				
551	Gaithersburg	39	42					
321	Blake			97				
815	Kennedy	22	17	56				
757	Blair	16	12					
246	Northwest	99	65	76				
796	Northwood	30	26	18				
315	Paint Branch	67	85					
152	Poolesville	31	30					
125	Quince Orchard	101	103					
201	Richard Montgomery	20	20					
230	Rockville	51	51					
104	Seneca Valley	33	38					
503	Sherwood		50	109				
798	Springbrook	10	4	39		10	10	24
234	Thomas S. Wootton	25	22					
427	Walt Whitman	15						
424	Walter Johnson HS	9	41			5		
545	Watkins Mill HS	57	45	42		17	15	15
782	Wheaton HS							
602	Winston Churchill HS			37				
	TOTALS	692	735	579	0	55	48	61
				Total Student Tags				2,170

School #	High School Name	SEMESTER		FULL YEAR		SEASON			Expected	Actual	SFO	* Waiver / Adjust	Remaining Difference	Variance Explanation
		Royal Blue	Silver	Red	Purple Stripe	Dark Green	Yellow	Orange						
		1/29/2024	6/14/2024	6/14/2024	6/14/2024	12/3/2023	3/16/2024	5/31/2024	Revenue	Revenue				
789	Albert Einstein	44	44						\$ 3,300.00	\$ 3,293.76	\$ 6.24		2 paid cash \$75 waived \$3.25 less processing fee	
406	Bethesda-Chevy Chase	70	70						\$ 5,250.00	\$ 5,250.00				
249	Clarksburg	143	162			2	2	3	\$ 11,012.50	\$ 10,562.73	\$ 449.77		Sold season for \$25.75, two at reduced, and waivers	
510	Magruder	-8	26	55					\$ 9,075.00	\$ 8,641.75	\$ 433.25		8 sold at \$18.50, 5 sold at \$18.75, 1 semester reissued and 2 full	
701	Damascus		50	175					\$ 12,862.50	\$ 12,862.50				
551	Gaithersburg	81	78						\$ 7,762.50	\$ 7,443.75	\$ 318.75		15 sold for \$18.75 and one refund of \$37.50	
321	Blake			153					\$ 9,750.00	\$ 9,825.00	\$ (75.00)		9 students paid no tag issued, 22 sold at \$37.50, 2 full refunds	
815	Kennedy	78	83	-16					\$ 1,800.00	\$ 1,762.57	\$ 37.43		1 full year replaced =< \$75>, 1 pd not picked up = \$37.50 extra .07 on cash register close out.	
757	Blair	124	128						\$ 9,675.00	\$ 10,153.75	\$ (109.75)	\$ 369.00	Sold at school for \$39 (246 permits) sold online for \$37.25 (12) collected \$37.25 never issued permit (3) extra \$1	
246	Northwest	-74	10	149					\$ 15,787.50	\$ 15,787.50				
796	Northwood	2	6	25					\$ 2,925.00	\$ 2,959.50	\$ (34.50)		13 collected \$39 and 5 collected \$78 - Never transferred fees	
315	Paint Branch	83	65	50					\$ 7,800.00	\$ 7,790.50	\$ 9.50		38 sold at \$37.25 instead of \$37.50	
152	Poolesville	79	80						\$ 7,425.00	\$ 7,425.00				
125	Quince Orchard	174	172						\$ 14,100.00	\$ 14,115.45	\$ (15.45)		Students paid \$40 at school no change fees not transferred out. Refunded and small variance in	
201	Richard Montgomery	10	10						\$ 1,125.00	\$ 2,812.50	\$ (1,687.50)		Ordered 45 passes from EGPS to sell @\$37.50	
230	Rockville	79	79						\$ 7,650.00	\$ 7,650.00				
104	Seneca Valley	42	37						\$ 4,012.50	\$ 4,012.50				
503	Sherwood		50	291					\$ 23,400.00	\$ 23,287.50	\$ 112.50		1 student oblig for full year, missing one tag in 2nd semester	
798	Springbrook		26	21			5	-9	\$ 4,162.50	\$ 4,125.00	\$ 37.50		One student given another tag due to tree fell	
234	Thomas S. Wootton		3	200					\$ 14,962.50	\$ 14,962.50				
427	Walt Whitman	285	300						\$ 21,337.50	\$ 21,337.50				
424	Walter Johnson HS	191	159			35		40	\$ 16,700.00	\$ 17,685.75	\$ (985.75)		Sold Fall and Spring for bus loop at \$37.50 = extra \$1000 - \$12.5 waiver less 7 @\$37.25.	
545	Watkins Mill HS	3	15	18		3	5	5	\$ 2,462.50	\$ 2,437.08	\$ 25.42		\$116 additional parking violations, several sold for only 2 months others fee reduced = \$141.42	
782	Wheaton HS								\$ -				No parking permit sales at Wheaton.	
602	Winston Churchill HS			238	87				\$ 17,700.00	\$ 17,555.00	\$ 145.00		2 sold for 2nd semester @\$37.50 and one sold at \$5 as replacement tag	
TOTALS		1,406	1,653	1,359		40	12	39			\$ -	\$ -		
									\$ 232,037.50	\$ 233,739.09	\$ (1,332.59)	\$ 369.00	All discrepancies were reconciled	
Cost by Type Permit		\$37.50	\$37.50	\$75.00	\$75.00	\$25.00	\$25.00	\$25.00						

MONTGOMERY COUNTY PUBLIC SCHOOLS PARKING PERMITS, 2023- 2024

		Athletics Report Actual Revenue	SFO 1000.6091 Actual Revenue	SFO Change in Revenue 3/15/2024
School #	High School Name	as of 3/15/2024	as of 6/30/2024	to 6/30/2024
789	Albert Einstein	\$ 3,293.76	\$ 3,293.76	\$ -
406	Bethesda-Chevy Chase	\$ 5,287.50	\$ 5,250.00	\$ (37.50)
249	Clarksburg	\$ 10,355.23	\$ 10,562.73	\$ 207.50
510	Magruder	\$ 8,343.75	\$ 8,641.75	\$ 298.00
701	Damascus	\$ 12,862.50	\$ 12,862.50	\$ -
551	Gaithersburg	\$ 7,312.50	\$ 7,443.75	\$ 131.25
321	Blake	\$ 9,675.00	\$ 9,825.00	\$ 150.00
815	Kennedy	\$ 1,725.07	\$ 1,762.57	\$ 37.50
757	Blair	\$ 10,153.75	\$ 10,153.75	\$ -
246	Northwest	\$ 15,969.00	\$ 16,236.00	\$ 267.00
796	Northwood	\$ 2,770.50	\$ 2,959.50	\$ 189.00
315	Paint Branch	\$ 7,632.50	\$ 7,790.50	\$ 158.00
152	Poolesville	\$ 7,762.50	\$ 7,425.00	\$ (337.50)
125	Quince Orchard	\$ 14,351.25	\$ 14,115.45	\$ (235.80)
201	Richard Montgomery	\$ 2,812.50	\$ 2,812.50	\$ -
230	Rockville	\$ 7,462.50	\$ 7,650.00	\$ 187.50
104	Seneca Valley	\$ 3,675.00	\$ 4,012.50	\$ 337.50
503	Sherwood	\$ 23,062.50	\$ 23,362.50	\$ 300.00
798	Springbrook	\$ 4,037.50	\$ 4,125.00	\$ 87.50
234	Thomas S. Wootton	\$ 14,925.00	\$ 14,962.50	\$ 37.50
427	Walt Whitman	\$ 21,337.50	\$ 21,337.50	\$ -
424	Walter Johnson HS	\$ 17,568.75	\$ 17,685.75	\$ 117.00
545	Watkins Mill HS	\$ 1,955.08	\$ 2,437.08	\$ 482.00
782	Wheaton HS			\$ -
602	Winston Churchill HS	\$ 17,520.50	\$ 17,558.00	\$ 37.50
	TOTALS	\$231,851.64	\$234,265.59	\$ 2,413.95