


Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

August 29, 2025

MEMORANDUM

To: Mrs. Ivon Alfonso-Windsor, Chief Financial Officer

From: Melvin Phillips, Supervisor, Internal Audit Unit 

Subject: Report on Audit of Student Parking Permits for School Year 2024-2025

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) 2025 Financial Report. The *Student and Staff Parking Permits, Expectations, and Responsibilities* memorandum of April 18, 2024, from you, directed high school business administrators to submit the following information to the Internal Audit Unit (IAU) by June 5, 2025:

- All unused student parking permit hang tags for the 2024–2025 school year.
- Itemized record of all student parking permits approved and sold for FY 2025.
- SFO Account History Report for account #1000.6091 for the period July 1, 2024–May 31, 2025.

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 Damascus, John F. Kennedy, Northwest, Richard Montgomery, Rockville, Seneca Valley, and Walt Whitman. Some schools sold permits at less than their full cost, received more than the face value of permits, and gave permits away with no charge to students who lost their permits. Some schools had variances due to students not picking up parking permits that had been paid for, refunds, waivers, or the processing fees.

- Clarksburg sold one full year pass at a prorated amount of \$20.00 instead of \$75.00, gave away a full year pass, sold three full year passes for \$37.50 instead of \$75.00, gave two seasonal passes away, and sold one seasonal pass at \$39.00 instead of \$25.00.
 - Col. Zadok Magruder gave away three full year passes as replacement tags, sold three semester 1 passes for a prorated amount of \$18.75 instead of \$37.50, and sold seven semester 2 passes for \$18.75 instead of \$37.50.
 - Gaithersburg issued 19 refunds for \$37.50 each, gave away one semester 1 pass, and issued four discounts at \$18.75 each.
 - James Hubert Blake received revenue for permits that were never picked up by the students, they suspect that the students were using their old permits to park anyways.
 - Poolesville gave away a discount for a semester 1 pass for \$18.75, refunded 1 semester 2 pass for \$37.50, and issued \$149.80 of refunds for semester 1 passes.
 - Quince Orchard gave away one semester 1 pass and 1 semester 2 pass without charge.
 - Sherwood sold 10 semester 2 passes for \$75.00 instead of \$37.50 and sold an extra four semester 2 passes at \$37.50. There is no record of their sale and they were not returned.
 - Springbrook gave away 2 seasonal passes and 1 full year pass for no charge.
 - Walter Johnson sold 78 seasonal passes at \$37.50 instead of \$25.00 and gave away one semester 2 pass.
 - Winston Churchill issued a full year pass to a student who paid for a semester pass and issued a full year pass as a replacement without payment.
- Worksheet D, *Athletics Report vs. SFO June 30*, summarizes the revenue for each high school as of March 15, 2025, compared to the revenue recorded in SFO as of June 30, 2025. It should be noted that the revenue amounts that high schools recorded as of March 15, 2025, are the amounts used for the MCPS High School Athletics FY 2025 Financial Report. Any change in revenue schools recorded after March 15, 2025, 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.

MAP:rg

Attachments

Mrs. Ivon Alfonso-Windsor

August 29, 2025

Copy to:

Members of the Board of Education

Dr. Taylor

Ms. McGuire

Dr. Moran

Ms. Seabrook

Mrs. Chen

Dr. Allen

Mrs. Gomez

Mrs. Ripoli

Mr. Sullivan

Ms. Webb

		SEMESTER		FULL YEAR	SEASON		
	Color	Light Green	Purple	Gold	Light Blue	Red	Pink
	Expiration Date	1/29/2025	6/13/2025	6/13/2025	12/7/2024	3/15/2025	6/13/2025
School #	High School Name	Semester 1	Semester 2	Full year	Fall	Winter	Spring
789	Albert Einstein	50	50				
406	Bethesda-Chevy Chase	70	70				
249	Clarksburg			166	10	10	10
510	Magruder	30	100	150			
701	Damascus		50	185			
551	Gaithersburg	120	120				
321	Blake		150	220			
815	Kennedy	60	60	25			
757	Blair	140	140				
246	Northwest	15	50	250			
796	Northwood	45	45	30			
315	Paint Branch	80	80	100			
152	Poolesville	150	150				
125	Quince Orchard	275	275				
201	Richard Montgomery	45	45				
230	Rockville	140	140				
104	Seneca Valley	75	75				
503	Sherwood		200	300			
798	Springbrook	10	40	60	10	10	10
234	Thomas S. Wootton	25	25	200			
427	Walt Whitman	300	300				
424	Walter Johnson HS	200	200		40		40
545	Watkins Mill HS	40	40	50			
782	Wheaton HS						
602	Winston Churchill HS		25	300	10		
	TOTALS	1,870	2,430	2,036	70	20	60
				Total Student Tags			6,486
Note:							
	Thomas Edison and Wheaton high schools were not issued any permits.						

School #	High School Name	SEMESTER		FULL YEAR	SEASON		
		Light Green	Purple	Gold	Light Blue	Red	Pink
		1/29/2025	6/13/2025	6/13/2025	12/7/2024	3/15/2025	6/13/2025
School #	High School Name	Semester 1	Semester 2	Full year	Fall	Winter	Spring
789	Albert Einstein	6	6				
406	Bethesda-Chevy Chase	5	3				
249	Clarksburg			0	10	7	0
510	Magruder	19	71	48			
701	Damascus		30	31			
551	Gaithersburg	27	52				
321	Blake		138	132			
815	Kennedy	58	56	12			
757	Blair	0	0				
246	Northwest	13	16	37			
796	Northwood	16	1	30			
315	Paint Branch	45	36	58			
152	Poolesville	51	14				
125	Quince Orchard	93	79				
201	Richard Montgomery	0	0				
230	Rockville	31	19				
104	Seneca Valley	0	0				
503	Sherwood		67	29			
798	Springbrook	10	32	4	7	7	9
234	Thomas S. Wootton	24	21	3			
427	Walt Whitman	0	0				
424	Walter Johnson HS	0	0		1		1
545	Watkins Mill HS	25	22	13	0	0	0
782	Wheaton HS						
602	Winston Churchill HS		25	84	6		
	TOTALS	423	688	481	24	14	10
				Total Student Tags			1,640

Scho ol #	High School Name	SEMESTER		FULL YEAR	SEASON			Expected	SFO	Actual	Difference	Variance Explanation
		Light Green	Purple	Gold	Light Blue	Red	Pink					
		1/29/2024	6/14/2024	6/14/2024	12/3/2023	3/16/2024	5/31/2024					
		Semester 1	Semester 2	Full year	Fall	Winter	Spring	Revenue	Revenue			
789	Albert Einstein	44	44					\$ 3,300.00	\$ 3,299.76	\$ 0.24		1 sale was recorded in SFO as \$74.76 insetad of \$75, resulting in the \$0.24 difference.
406	Bethesda-Chevy Chase	65	67					\$ 4,950.00	\$ 5,012.50	\$ (62.50)		There is an obligation worth \$62.5 posted in SFO for a student who has not returned his ticket.
249	Clarksburg			166		3	10	\$ 12,775.00	\$ 12,206.03	\$ 568.97		10 spring passes were never received and therefor never sold, accounting for \$250 of expected receipts. 7 passes were posted at \$74.9, resulting in \$0.7 less in SFO. 2 winter passes were given away, accounting for \$50 of expected receipts. 1 full year was prorated and sold at \$20, resulting in \$55 less in SFO. 1 full year pass was issued without payment, accounting for \$75 of expected receipts. 1 winter pass was sold for \$39, 3 passes were sold for \$37.5, and \$55.77 was taken out of SFO.
510	Magruder	11	29	102				\$ 9,150.00	\$ 8,737.50	\$ 412.50		3 full year permits re-issued due to loss (\$75x3=\$225). 3 semester 1 parking permits pro-rated (\$18.75x3= \$56.25). 7 semester 2 parking permits pro-rated (\$18.75x7=\$131.25)
701	Damascus		20	154				\$ 12,300.00	\$ 12,300.00	\$ -		
551	Gaithersburg	93	68					\$ 6,037.50	\$ 5,062.50	\$ 975.00		There were 19 total refunds at \$37.5 each totaling \$712.5. 1 semester 1 pass was given away for free. 4 discounts were issued for \$18.75 totaling \$75. A transfer for \$150 was made from the student parking account to the Bohrer parking account. The events above resulted in \$975 of expected receipts which are not in the SFO account.
321	Blake		12	88				\$ 7,050.00	\$ 7,762.50	\$ (712.50)		8 full year passes were not picked up as well as 3 semster passes. While the passes were not picked up, the students were still parking using old passes. This resulted in \$712.5 in SFO that expected receipts is not accounting for.
815	Kennedy	2	4	13				\$ 1,200.00	\$ 1,200.00	\$ -		
757	Blair	140	140					\$ 10,500.00	\$ 10,543.75	\$ (43.75)		The funds for 108 permits were collected without processing fees being taken out, resulting in an extra \$162 in SFO. 171 sales were posted at 37.25, resulting in 42.75 less in SFO. \$39 was mistakenly taken out of SFO. \$1 was posted without explanation. The money for a smester 2 permit was not collected. \$162 - \$42.75 - \$39 + \$1 - \$37.5 = \$43.75 extra in SFO.
246	Northwest	2	34	213				\$ 17,325.00	\$ 17,325.00	\$ -		
796	Northwood	29	44					\$ 2,737.50	\$ 2,742.00	\$ (4.50)		Processing fee for 3 students at \$1.5 each = \$4.5.
315	Paint Branch	35	44	42				\$ 6,112.50	\$ 6,026.91	\$ 85.59		39 semester 2 passes were posted to SFO at \$37.25, resulting in \$9.75 less in SFO. 3 waivers were posted for \$18.58 each, resulting in \$56.76 less in SFO. Finally, 2 passes were posted at \$55.92 instead of \$75, resulting in \$19.08 less in SFO. These 3 events caused \$85.59 in expected receipts that were not posted.
152	Poolesville	99	136					\$ 8,812.50	\$ 8,606.45	\$ 206.05		A discount for a semester 1 pass was given for \$18.75. \$149.8 of semester 1 passes were refunded. One semester 2 pass was refunded fpr \$37.5. \$18.75 +\$ 37.5 + \$149.8 = \$206.05 in expected receipts that are not in SFO.
125	Quince Orchard	182	196					\$ 14,175.00	\$ 14,113.00	\$ 62.00		\$13 of Staff donations were in the SFO account. When subtracting that out the account is \$75 short of the expected recipets. That \$75 can be accounted for by 1 semester 1 tag and 1 semester 2 tag that were each given away for free.
201	Richard Montgomery	45	45					\$ 3,375.00	\$ 3,375.00	\$ -		
230	Rockville	109	121					\$ 8,625.00	\$ 8,625.00	\$ -		
104	Seneca Valley	75	75					\$ 5,625.00	\$ 5,625.00	\$ -		

All discrepancies were reconciled

		Athletics Report Actual Revenue	SFO 1000.6091 Actual Revenue	SFO Change in Revenue 3/15/2025	
School #	High School Name	as of 3/15/2025	as of 6/30/2025	to 6/30/2025	Comments
789	Albert Einstein	\$ 3,299.76	\$ 3,299.76	\$ -	
406	Bethesda-Chevy Chase	\$ 4,950.00	\$ 5,012.50	\$ 62.50	Sold permit for \$62.5 in between 3/15 and 6/30
249	Clarksburg	\$ 11,211.80	\$ 12,206.03	\$ 994.23	Sold 28 permits, gave one partial refund
510	Magruder	\$ 8,493.75	\$ 8,737.50	\$ 243.75	Sold 5 at \$37.5 and 3 at \$18.75
701	Damascus	\$ 12,037.50	\$ 12,300.00	\$ 262.50	Sold 1 at \$75 and 5 at \$37.5
551	Gaithersburg	\$ 5,475.10	\$ 5,062.50	\$ (412.60)	Sold 4 at \$18.75, 1 at \$37.5, and gave 14 refunds
321	Blake	\$ 7,462.50	\$ 7,762.50	\$ 300.00	Sold 6 at \$37.5 and 1 at \$75
815	Kennedy	\$ 1,200.00	\$ 1,200.00	\$ -	
757	Blair	\$ 10,543.75	\$ 10,543.75	\$ -	
246	Northwest	\$ 17,100.00	\$ 17,325.00	\$ 225.00	Sold 3 at \$37.5 and sold 3 at \$39 then transferred out the processing fees.
796	Northwood	\$ 2,704.50	\$ 2,742.00	\$ 37.50	Sold 1 at \$37.5
315	Paint Branch	\$ 5,058.50	\$ 6,026.91	\$ 968.41	Sold 23 at 37.25, sold one half off for \$18.58, and received \$93.08
152	Poolesville	\$ 8,573.95	\$ 8,611.45	\$ 37.50	Sold 1 at \$37.5
125	Quince Orchard	\$ 14,113.00	\$ 14,113.00	\$ -	
201	Richard Montgomery	\$ 3,375.00	\$ 3,375.00	\$ -	
230	Rockville	\$ 8,587.80	\$ 8,625.30	\$ 37.50	Money transferred in to pay for free parking permits.
104	Seneca Valley	\$ 5,287.50	\$ 5,625.00	\$ 337.50	Sold 9 at \$37.5
503	Sherwood	\$ 22,162.50	\$ 22,462.50	\$ 300.00	Sold 8 at \$37.5
798	Springbrook	\$ 4,412.50	\$ 4,550.00	\$ 137.50	\$137.5 in sales between 3/15 and 6/26
234	Thomas S. Wootton	\$ 14,962.60	\$ 14,962.60	\$ -	
427	Walt Whitman	\$ 22,462.50	\$ 22,500.00	\$ 37.50	Sold 1 at \$37.5
424	Walter Johnson HS	\$ 17,889.00	\$ 17,887.50	\$ (1.50)	\$1.5 in disbursments
545	Watkins Mill HS	\$ 3,902.87	\$ 4,052.64	\$ 149.77	\$149.77 in sales between 3/15 and 6/26
782	Wheaton HS			\$ -	
602	Winston Churchill HS	\$ 16,437.50	\$ 16,237.60	\$ (199.90)	Sold a replacement tag for \$25, obligation was paid for \$74.9, then refunded \$299.8
	TOTALS	\$ 231,703.88	\$235,221.04	\$3,517.16	