



MARYLAND OFFICE OF THE
INSPECTOR GENERAL FOR EDUCATION

Richard P. Henry
Inspector General

Yvonne K. Brooks, Esq.
Deputy Inspector General

November 13, 2023

VIA EMAIL (lhtaylor@worcesterk12.org)

Mr. Louis H. Taylor
Superintendent of Schools
6270 Worcester Highway
Newark, Maryland 21841

Management Alert Report

Possible Misuse of the Maryland Sales and Use -Tax Exemptions Number by Worcester County Public School Employees

The Office of the Inspector General for Education (OIGE) received a complaint (OIGE Case: 23-140-C / 23-0008-I) alleging that a Worcester County Public School (WCPS) system employee was utilizing the designated Maryland Sales and Use - Tax Exemptions Number (sales tax-exempt number) for personal use.

The investigation revealed that a WCPS employee was observed utilizing the school's sales tax-exempt number at a local retailer for personal use. The complainant further stated that they observed the same WCPS employee using the items purchased earlier at their private residence. Additionally, other WCPS employees are alleged to regularly utilize the school system's sales tax-exempt number for personal use.

The OIGE recommends that the WCPS and staff review the policy and procedures governing the use of its state-issued tax-exempt number.

At this time, the OIGE is referring this matter back to the Worcester County Public Schools for further review and consideration.

Respectfully,

Richard P. Henry
Inspector General