


Internal Audit Unit  
MONTGOMERY COUNTY BOARD OF EDUCATION  
Rockville, Maryland

January 25, 2018

MEMORANDUM

To: Mr. Robert Sinclair Jr. Principal  
James Hubert Blake High School

From: Roger W. Pisha, Supervisor, Internal Audit Unit 

Subject: Report on Audit of Independent Activity Funds for the Period  
December 1, 2016, through November 30, 2017

Independent Activity Funds (IAFs) of Montgomery County Public Schools (MCPS) are established to promote the general welfare, education, and morale of students as well as to finance the recognized extracurricular activities of the student body. School principals are the fiduciary agents for the IAFs and are charged with determining the manner in which funds are raised and expended for activities such as field trips, admission events, and fund-raisers. They are responsible for ensuring that the IAFs are administered in accordance with MCPS policies, regulations, and procedures.

The IAF audits are conducted regularly to evaluate compliance with MCPS policies, regulations, and procedures, and to review processes for continuous improvement. Generally accepted audit procedures guide the work of the auditors who examine samples of the IAF records and financial accounts selected from documentation of various activities to verify their accuracy as well as to assess the effectiveness of financial control procedures. An IAF audit does not review every transaction or school activity but seeks to provide reasonable assurance that there is compliance with MCPS policies, regulations, and procedures and that any significant errors or omissions in the financial records are detected.

At our January 19, 2018, meeting with you, Mrs. Sandra P. Mantua, school business administrator; and Mrs. Pamela L. Money, school financial specialist, we reviewed the status of the condition described in our prior audit report dated January 12, 2017, and the status of present conditions. It should be noted that your appointment as principal was effective August 1, 2017. We discussed a number of matters worth your consideration, but we found no material weaknesses in controls during the period designated above, for which you and your staff are to be commended. No response to this report is necessary

RWP:RCM:lsh

Copy to:

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