


Internal Audit Unit  
MONTGOMERY COUNTY BOARD OF EDUCATION  
Rockville, Maryland

August 23, 2018

MEMORANDUM

To: Ms. Nicola Diamond, Chief Financial Officer

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

Subject: Report on Audit of John F. Kennedy High School Exam Fee Waivers  
for School Year 2017–2018

This audit was conducted upon your request to review John F. Kennedy High School's compliance with the procedures outlined in your October 19, 2017, memorandum, *Fiscal Year 2018 Exam Fee Subsidies for Students with Financial Need* (refer to attached memorandum). This memorandum was issued to high school principals to provide information pertaining to exam fee reductions and waivers for students with financial need and the process for Montgomery County Public Schools (MCPS) reimbursement of external exam fees paid with the Independent Activity Funds for students eligible for financial assistance. MCPS reimbursement was limited to Advanced Placement (AP) and International Baccalaureate (IB) exam fees and registration fees for students who met Federal and State low-income guidelines for free or reduced-priced meals. Students receiving Free and Reduced-price Meals System (FARMS) services, who were eligible for exam fee subsidies, were responsible for paying a portion of the fee for each AP exam, AP Capstone exam, IB exam, and IB registration fee. An *AP/IB Exam Fee Assistance Request Form 2017-2018* (refer to memorandum, Attachment B) was required to be signed by a parent/guardian for each student listed as waiver eligible to document income eligibility for exam fee assistance. At least one item on the form had to be checked to qualify for financial assistance.

John F. Kennedy High School originally requested waivers for 322 AP exams, 549 IB exams, and 187 IB registrations. MCPS was only able to confirm that 128 students taking 169 AP exams were FARMS eligible. In addition, MCPS was only able to confirm that 110 students taking 253 IB exams and 99 exam registrations were FARMS eligible. MCPS reimbursed the school for only those students who could be confirmed to be FARMS eligible. During the audit, the team determined that there were actually 127 confirmed AP students and 109 unconfirmed AP students for a total of 236 students requesting AP waivers. Auditors also determined that there were 109 confirmed IB students and 107 unconfirmed IB students for a total of 216 IB students requesting waivers. This correction was due to the fact that the IB sponsor had recorded some students on the monitoring table multiple times with different ID numbers. The internal audit team requested that the school provides all exam fee assistance request forms verifying students who met Federal and State low-income guidelines. Auditors found that the school had waiver forms for all but one AP student and one IB student. The team also found that one family was asking for a hardship waiver for an AP exam and did not qualify for FARMS. MCPS also reimbursed the school for

one IB exam waiver and one IB registration for a student who was not invoiced by International Baccalaureate. When reviewing the waiver forms on hand, auditors found that 20 AP/IB waiver forms did not have any of the eligibility items checked off, and one form was not signed by a parent/guardian.

The internal audit team recommends that the test coordinator be reminded of the requirement to obtain and retain an *AP/IB Exam Fee Assistance Request Form*, signed by a parent/guardian and with at least one eligibility item checked for each student listed as waiver eligible.

This audit report is provided for informational purposes only. No response is required. Please direct any question to me at 301-444-8650.

RWP:MJB:lsH

Attachment

Copy to:

Members of the Board of Education

Dr. Smith

Dr. Navarro

Dr. Statham

Dr. Zuckerman

Mr. Civin

Dr. Johnson

Mrs. Dyson

Dr. Sirgo

Mrs. Camp

Mrs. Chen

Mr. Tallur

Mr. Ikheloa