


Office of Shared Accountability  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

May 17, 2012

MEMORANDUM

To: Mr. James P. Koutsos, Principal  
Clarksburg High School

From: Roger W. Pisha, Supervisor, Internal Audit 

Subject: Report on Audit of Independent Activity Funds for the Period  
January 1, 2011, through April 30, 2012

This audit report presents the results of our examination of the financial records, reports, and internal accounting controls relating to the Independent Activity Funds (IAF) for Clarksburg High School for the period indicated above. The examination was made to evaluate the adequacy of accountability over these funds, compliance with applicable Montgomery County Public Schools (MCPS) policies and procedures, and effectiveness of IAF management.

In our meeting on May 17, 2012, with you, Ms. Claudette Rosser, business administrator, and Ms. Sharon Weston, financial specialist, we commended you that we were able to expedite our audit as the result of the condition of your financial records. We noted satisfactory improvement in controls over weaknesses identified in our previous report dated February 25, 2011, and advised that at the present time, controls are in place to assure compliance with MCPS policies and procedures. We discussed and made recommendations for improvements to several minor concerns. We appreciated the assistance of your staff which assured expedited completion of our task. No response to this report is necessary.

RWP:LS:sd

Copy to:

Mr. Bowers  
Dr. Lacey  
Dr. Kimball  
Mr. Talley  
Mrs. DeGraba  
Mrs. Milwit  
Mr. Doody