


Office of Shared Accountability  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

March 8, 2016

MEMORANDUM

To: Mr. Lamar Whitmore, Principal  
Flower Hill Elementary School

From: Roger W. Pisha, Supervisor, Internal Audit 

Subject: Report on Audit of Independent Activity Funds for the Period  
September 1, 2012, through January 31, 2016

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. Principals are the fiduciary agents for the IAFs charged with determining the manner in which funds are raised and expended for activities such as field trips, admission events, and fundraisers. They are responsible for ensuring that IAFs are administered in accordance with MCPS policies, regulations, and procedures.

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 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.

In our meeting on March 2, 2016, with you and Ms. Patti Boccabello, administrative secretary, we reviewed the status of the conditions described in our prior audit report dated October 23, 2012, and the status of present conditions. We discussed and satisfactorily resolved several issues including field trip accountability and reconciliation that did not represent material internal control weaknesses. To reduce the workload of cash handling requirements for sponsors and administrative secretary, consider using Online School Payments (OSP). We appreciated the cooperation and assistance of Ms. Boccabello which greatly facilitated our audit. No response to this audit report is required.

RWP:GB:sd

Copy to:

Dr. Zuckerman	Mrs. Chen
Dr. Statham	Mrs. DeGraba
Dr. Navarro	Mrs. Milwit
Dr. Kimball	Dr. Sirgo