

Office of Shared Accountability  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

April 12, 2016

MEMORANDUM

To: Mr. Christopher A. Wynne, Principal  
Dr. Martin Luther King, Jr. Middle School

From: Roger W. Pisha, Supervisor, Internal Audit *RWP*

Subject: Report on Audit of Independent Activity Funds for the Period  
May 1, 2014, through February 29, 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 April 11, 2016, with you and Mrs. Jean Marshall, financial specialist, we reviewed the status of the conditions as of our prior audit report dated June 2, 2014, and the status of present conditions. It should be noted that your appointment as principal was effective July 1, 2015. We discussed and resolved a number of minor issues that did not weaken controls over financial matters. We appreciated the cooperation of your staff, especially that of Mrs. Marshall, whose records we found to be neat, orderly, and complete in every detail. No response to this audit report is required.

RWP:DKH:sd

Copy to:

Dr. Zuckerman	Mrs. Chen
Dr. Statham	Mrs. DeGraba
Dr. Navarro	Mrs. Milwit
Dr. Williams	Dr. Zarchin