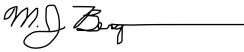


Internal Audit Unit  
MONTGOMERY COUNTY BOARD OF EDUCATION  
Rockville, Maryland

June 14, 2021

MEMORANDUM

To: Mr. Jon Green, Principal  
John Poole Middle School

From: Mary J. Bergstresser, Supervisor, Internal Audit Unit 

Subject: Report on Audit of Independent Activity Funds for the Period  
December 1, 2019, through April 30, 2021

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 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 the IAFs are administered in accordance with Board of Education policies and MCPS regulations and procedures.

The IAF audits are conducted regularly to evaluate compliance with 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 any significant errors or omissions in the financial records are detected.

At our June 11, 2021, virtual meeting with you, and Ms. Lori L. Kocur, school financial specialist, we noted that in our report dated February 14, 2020, there were no conditions that required corrective action. Although we discussed and resolved a few minor matters, we are pleased to report that we again found no weaknesses that require your attention. Records compiled and maintained by Ms. Kocur were orderly and in compliance with MCPS requirements and that contributed significantly to the prompt completion of this audit. No response to this report is required.

MJB:HT:ish

Copy to:  
Members of the Board of Education  
Dr. McKnight

Mr. Jon Green

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June 14, 2021

Mrs. Ferrell  
Dr. Wilson  
Mrs. Williams  
Mrs. Morris  
Mrs. Chen  
Dr. Ennis  
Mr. Klausing  
Mr. Marella  
Mr. Tallur  
Ms. Webb