


Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

January 18, 2023

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
May 1, 2021, through October 31, 2022

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 December 14, 2022, meeting with you and Mrs. Margaret DiMarzio (Peggy), school financial specialist, we noted that in your three prior reports dated April 19, 2018, February 14, 2020, and June 14, 2021, there were no conditions that required corrective action. Although we did discuss and resolve a few minor matters, we are pleased to report that we again found no weaknesses that require your attention. Records compiled and maintained by your former financial specialist, Mrs. Lori Kocur, were orderly and in compliance with MCPS requirements which contributed significantly to the prompt completion of this audit. It should be noted that your current financial specialists' appointment was effective on October 17, 2022. No response to this report is required

MJB:LMB:rg

Copy to:

Members of the Board of Education

Dr. McKnight

Mr. Hull

Dr. Murphy

Ms. Reuben

Mr. Stockton

Mrs. Williams

Ms. Morris

Mr. Reilly

Mrs. Chen

Ms. Eader

Mr. Klausling

Mrs. Ripoli

Ms. Webb