


Office of Shared Accountability
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

February 1, 2012

MEMORANDUM

To: Mr. William Gregory, Principal
Sherwood High School

From: Roger W. Pisha, Supervisor, Internal Audit 

Subject: Report on Audit of Independent Activity Funds for the Period
February 1, 2010, through November 30, 2011

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 your 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 January 30, 2012, with you and Mrs. Brenda Hoyle, business manager, we reviewed conditions and recommendations discussed in our previous report dated April 22, 2010, and advised you that actions taken on those matters have eliminated our concerns. During the course of our examination, we discussed and resolved a number of matters with your business staff, and we noted that none of these matters represent a material internal control weakness. Therefore, we have no recommendations for improvements at this time. We are providing copies of this report to those whose names appear below, but no response to this memorandum is required.

RWP:LS:sd

Copy to:
Mr. Bowers
Dr. Lacey
Mr. Talley
Mrs. Schiavino-Narvaez
Mrs. DeGraba
Mrs. Milwit
Mr. Doody