


Internal Audit Unit  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

September 28, 2022

MEMORANDUM

To: Ms. Nora E. Collins, Principal  
Wheaton Woods Elementary School

From: Mary J Bergstresser, Supervisor, Internal Audit Unit 

Subject: New Principal Appointment Review of the Report on Audit of Independent Activity Funds for the Period April 1, 2019, through March 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 and are charged with determining the manner in which funds are raised and expended for activities such as field trips, admission events, and fund-raisers. They are responsible for ensuring that the IAFs are administered in accordance with Board of Education policies and MCPS regulations and procedures.

It should be noted that your appointment as principal was effective July 13, 2022. When a new principal is appointed to a school, we normally conduct an audit of Independent Activity Funds (IAF). Based upon the recently conducted audit of May 5, 2022 (see attachment), it is not necessary to conduct another IAF audit at this time. At our September 20, 2022, meeting with you, and Ms. Sophia Anderson, school administrative secretary, we reviewed the prior audit report, and the status of present conditions. It should be noted that your school has not had any audit findings in the past four audits. No response to this report is necessary.

MJB:RCM:lsh

Attachment

Copy to:

Members of the Board of Education

Dr. McKnight  
Mr. Hull  
Dr. Murphy  
Mr. Stockton  
Ms. Reuben  
Mrs. Williams  
Dr. Moran

Mr. Reilly  
Mrs. Chen  
Ms. Eader  
Mr. Klausung  
Mrs. Ripoli  
Mrs. Schultze  
Ms. Webb