MEMORANDUM

To: Dr. Ira K. Thomas, Principal
    Alternative Programs

From: Roger W. Pisha, Supervisor, Internal Audit

Subject: Report on Audit of Independent Activity Funds for the Period
        March 1, 2011, through August 31, 2013

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 extra-curricular 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 October 7, 2013, with you, and Mrs. Melinda Bredow, administrative secretary, we
reviewed the status of the conditions described in our prior audit report dated
April 11, 2011, and the status of present conditions. We found that the records maintained at your
school were well organized and in compliance with MCPS accountability requirements. No response
to this report is necessary.

RWP:GB:sd

Copy to:
  Mr. Bowers  Dr. Garran
  Dr. Statham  Mrs. DeGraba
  Dr. Schiavino-Narvaez  Mrs. Milwit
  Mr. Sanderson  Mrs. Chen