


Internal Audit Unit  
MONTGOMERY COUNTY BOARD OF EDUCATION  
Rockville, Maryland

April 27, 2020

MEMORANDUM

To: Mr. Robert Sinclair, Jr., Principal  
James Hubert Blake High School

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

Subject: Report on Audit of Independent Activity Funds for the Period  
December 1, 2018, through December 30, 2019

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 February 21, 2020, meeting with you; Mrs. Sandra P. Mantua, school business administrator; and Mrs. Dawn M. Jacob, school financial specialist, we reviewed the prior audit report dated January 17, 2019, and the status of present conditions. It should be noted that the assignment of your school financial specialist was effective July 8, 2019. Although we did discuss and resolve a few minor matters, we are pleased to report that we found no weaknesses that require your attention. Records compiled and maintained were orderly and in compliance with MCPS requirements which contributed significantly to the prompt completion of this audit. No response to this report is required.

MJB:BK:sh

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