


Office of Shared Accountability
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

April 27, 2016

MEMORANDUM

To: Mr. Jeffrey T. Brown, Principal
Roberto Clemente Middle School

From: Roger W. Pisha, Supervisor, Internal Audit 

Subject: Report on Audit of Independent Activity Funds for the Period
May 1, 2015, through March 31, 2016

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. 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 April 25, 2016, with you and Ms. Elizabeth Shull, financial specialist, we reviewed the conditions described in our prior audit report dated June 16, 2015, and noted that steps taken to strengthen identified weaknesses have been largely successful. We also discussed a number of minor matters, as well as processes which could lead to improved controls. The complete and orderly records compiled by Ms. Shull facilitated the prompt completion of our audit. No response to this report is necessary.

RWP:LS:sd

Copy to:

Dr. Zuckerman	Mrs. Chen
Dr. Statham	Mrs. DeGraba
Dr. Navarro	Mrs. Milwit
Dr. Williams	Mrs. Thomas