

Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

January 3, 2024

MEMORANDUM

To: Mr. Joshua S. Fine, Principal
Flower Hill Elementary School

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



Subject: Report on Audit of Independent Activity Funds for the Period
January 1, 2021, through November 30, 2023

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 December 21, 2023, meeting with Mr. Travis A. Payne, principal intern; Ms. Alexandra C. Dix, school administrative secretary; and Mrs. Yvonne M. Spencer, visiting bookkeeper, we reviewed the prior audit report dated March 8, 2021, and the status of the present conditions. It should be noted that Ms. Dix's assignment as secretary was effective July 1, 2022. We commend you for not having any reportable audit findings and noted that there were no findings contained in the three prior audit reports dated March 8, 2016, April 17, 2019, and March 8, 2021, respectively. 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 by former secretary, Ms. Patti L. Boccabello, and Ms. Dix were orderly and in compliance with MCPS requirements and that contributed significantly to the prompt completion of this audit. No response to this report is required.

MJB:HT:rg

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