

Office of Shared Accountability  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

July 15, 2013

MEMORANDUM

To: Mr. James D'Andrea, Principal  
Kingsview Middle School

From: Roger W. Pisha, Supervisor, Internal Audit *WP*

Subject: Report on Audit of Independent Activity Funds for the Period  
March 1, 2012, through May 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 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 July 10, 2013, with you, and Mrs. Elisabeth Gross, financial specialist, we reviewed the status of the conditions described in our prior audit report dated June 7, 2012, and the status of present conditions. This audit report presents the findings and recommendations resulting from our examination of the IAF records and financial accounts for your school for the period designated above.

Findings and Recommendations

During our review of your school store operations, we found a sum of money that had not been properly remitted or accounted for in the school IAF records. Change funds for the school store

and other activities must be established by check recorded in the 9200 series accounts (see MCPS Financial Manual, p. 7-6).

Summary of Recommendations

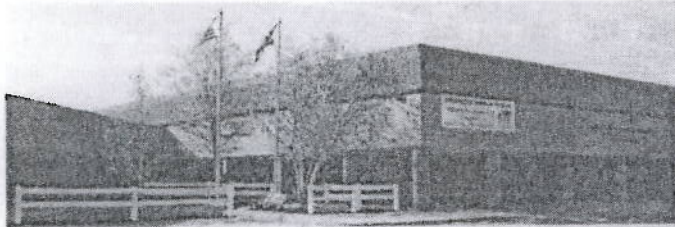
- Change funds should comply with MCPS Financial Manual establishment procedures.

Other matters were discussed and satisfactorily resolved. We appreciated the cooperation and assistance of your staff. In accordance with MCPS Regulation DIA-RA, *Accounting for Financial Operations/Independent Activity Funds*, please provide a response to the Internal Audit office within 30 days of this report, with a copy to Dr. Darryl L. Williams, associate superintendent of middle schools. The Office of School Support and Improvement will follow up on this audit.

RWP:LS:sd

Copy to:

Mr. Bowers  
Dr. Statham  
Dr. Schiavino-Narvaez  
Mr. Sanderson  
Dr. Williams  
Mrs. DeGraba  
Mrs. Milwit  
Mrs. Chen



Kingsview Middle School

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Germantown, MD 20874

Phone: (301) 601-4611

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<http://montgomeryschoolsmd.org/schools/kingsviewwms>

August 9, 2013

James N. D'Andrea  
Principal  
James\_N\_D'Andrea  
@mcpsmd.org

MEMORANDUM

To: Mr. Roger W. Pisha, Supervisor  
Internal Audit

From: Jimmy D'Andrea, Principal *J. D'Andrea*

Subject: Response to July 2013 Audit of Independent Activity Funds

Shelia J. Harrison  
Assistant Principal  
Shelia\_J\_Harrison  
@mcpsmd.org

Thank you for commending us for the progress made in addressing the conditions described in the previous audit report (June 2012). The recommendations in the new audit report (July 2013) will promote greater accountability, and it is our intention to work efficiently and effectively in order to comply with all MCPS policies, regulations, and procedures.

Please see the attached Fiscal Management Action Plan which discusses the findings and recommendations.

Ericka Singleton  
Assistant Principal  
Ericka\_W\_Singleton  
@mcpsmd.org

VP:jd

Copy to:  
Dr. Williams  
Dr. Zarchin



*We A.R.R.E. Focused on Student Results!  
Every Child, Every Day  
A=Access, R=Relationships, R=Rigor, E=Equity*

Fiscal Management Action Plan

School: Kingsview Middle School

Approved by community superintendent: \_\_\_\_\_

Principal: James N. D'Andrea

Date of approval: \_\_\_\_\_

Findings and Recommendations of School's Financial Report	Description of Resolution	Person(s) Responsible	Timeline	Evidence of Completion
<p><b>Finding:</b></p> <ul style="list-style-type: none"> <li>Change Fund for the School Store was not submitted to the Financial Office at the end of the school year.</li> </ul> <p><b>Recommendation:</b></p> <ul style="list-style-type: none"> <li>Change Funds for the School Store and for any other activities will be established by check and recorded in the 9200 series account as per the MCPS Financial Manual, p 7-6.</li> </ul>	<ul style="list-style-type: none"> <li>The Change Fund was immediately deposited in the School Store IAF Account.</li> <li>Financial Specialist will speak with the School Store Manager and with all activity account managers whose sponsored activities require the use of a change fund.</li> </ul>	<p>Principal and Financial Specialist</p> <p>Financial Specialist</p>	<p>June 2013</p> <p>August 2013</p>	<ul style="list-style-type: none"> <li>Receipt of deposit</li> </ul>

*Note: A copy of the approved plan is to be sent to the Internal Audit Office.*