MEMORANDUM

To:       Mrs. Dyan L. Harrison, Principal  
           Kingsview Middle School  

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

Subject:  Report on Audit of Independent Activity Funds for the Period  
           June 1, 2018, through November 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, 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 19, 2019, meeting with you and Mrs. Elisabeth Gross, school financial specialist,  
we reviewed the status of the conditions described in our prior audit report dated  
August 6, 2018, and the status of present conditions. Although we discussed and resolved a few  
minor matters, we are pleased to report that we found no weaknesses that require your attention.  
Records compiled and maintained by Mrs. Gross 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:1sh

Copy to:  
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