


Office of Shared Accountability
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

January 15, 2016

MEMORANDUM

To: Ms. Michelle M. Mach, Coordinator
Longview School

From: Roger W. Pisha, Supervisor, Internal Audit 

Subject: Report on Audit of Independent Activity Funds for the Period
June 1, 2013, through November 30, 2015

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 January 13, 2016, with you and Mrs. Sylvia Young, administrative secretary, we reviewed the status of the conditions described in our prior audit report dated August 7, 2013, and the status of present conditions. During our meeting we discussed and resolved a number of minor matters that will improve controls over and recording of disbursements. To reduce the workload of cash handling requirements for sponsors and administrative secretary, consideration should be given to using Online School Payments. No response to this report is necessary.

RWP:LS:sd

Copy to:

Dr. Zuckerman	Mrs. Chen
Dr. Statham	Mr. Edmundson
Dr. Navarro	Mrs. DeGaba
Dr. Kimball	Mrs. Milwit