


Internal Audit Unit
MONTGOMERY COUNTY BOARD OF EDUCATION
Rockville, Maryland

February 14, 2020

MEMORANDUM

To: Mr. Jon Green, Principal
John Poole Middle School

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

Subject: Report on Audit of Independent Activity Funds for the Period
March 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 January 31, 2019, meeting with you and Ms. Lori L. Kocur, school financial specialist, we noted that in our prior report dated April 19, 2018, there were no conditions that required corrective action. Although, we did discuss and resolve a few minor matters, we are pleased to report that we found no weaknesses during this audit that require your attention. Records compiled and maintained by Ms. Kocur 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:BK:lsh

Copy to:
Members of the Board of Education
Dr. Smith
Dr. McKnight

Mr. Jon Green

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