


Internal Audit Unit  
MONTGOMERY COUNTY BOARD OF EDUCATION  
Rockville, Maryland

March 25, 2024

MEMORANDUM

To: Dr. Cavena J. Griffith, Principal  
Harriet R Tubman Elementary School

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

Subject: Report on Audit of Independent Activity Funds for the Period  
July 1, 2022, through January 31, 2024

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 March 12, 2024, meeting with you; Mrs. Norma C. Carrillo, school administrative secretary; and Mrs. Lynn Taylor-Miller, visiting bookkeeper, we noted that this was your schools first IAF audit since opening your school in August 2022. It should be noted that your school administrative secretary's assignment was effective December 19, 2022. 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 Mrs. Carrillo were orderly and in compliance with MCPS requirements which contributed significantly to the prompt completion of this audit. No response to this report is required.

MJB:GK:rg

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