


Office of Shared Accountability  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

May 9, 2012

MEMORANDUM

To: Mrs. Nanette Poirier, Principal  
Julius West Middle School

From: Roger W. Pisha, Supervisor, Internal Audit 

Subject: Report on Audit of Independent Activity Funds for the Period  
August 1, 2010, through March 31, 2012

This audit report presents the results of our examination of the financial records, reports, and internal accounting controls relating to the Independent Activity Funds (IAF) for your school for the period designated above. The examination was made to evaluate the adequacy of accountability over these funds, compliance with applicable Montgomery County Public Schools (MCPS) policies and procedures, and effectiveness of IAF management.

In our meeting on May 4, 2012, with you and Mrs. Sheila Brooks, financial specialist, we reviewed conditions described in our previous report dated October 4, 2010, and the status of present conditions. Our findings and recommendations appear below.

Findings and Recommendations

Sponsors of field trips should have a complete class or club roster of student names and annotate how much each student paid, eligible students who did not participate in the trip, and students who received waivers, scholarships or reduced fees. This data should be turned in to the financial agent at the completion of each trip, and compared to remittances recorded in the trip account reconciliation report. We again found not all sponsors are turning in completed data at the conclusion of each trip, and that data is not being compared to the final account reconciliation report. We recommend trip sponsors use MCPS Form 280-41, *Field Trip Accounting*, or its equivalent, for recording of trip fees and provide complete data at the completion of each trip (see MCPS Financial Manual, p. 20-9).

Summary of Recommendations

- Field trip records prepared by sponsors must provide comprehensive data to account for all students eligible to participate, and to reconcile funds collected with costs of the trip (repeat).

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. Donna S. Hollingshead, community superintendent. The Office of School Performance will follow up on this audit.

RWP:LS:sd

Copy to:

Mr. Bowers  
Dr. Lacey  
Mr. Talley  
Dr. Hollingshead  
Mrs. DeGraba  
Mrs. Milwit  
Mr. Doody

# JULIUS WEST MIDDLE SCHOOL

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Nanette W. Poirier, Principal  
Craig W. Staton, Assistant Principal  
H. Dudley Davidson, Assistant Principal

Frank G. Soo Hoo, Assistant School Administrator  
Nancy C. Deprey, IB MYP Coordinator

June 7, 2012

RECEIVED  
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## MEMORANDUM

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

From: Nanette W. Poirier, Principal

Subject: Response to Audit Report of Independent Activity Funds for the Period August 2, 2010 through March 31, 2012

This memorandum is written as required in response to the audit report dated May 9, 2012, of Independent Activity Funds (IAF) for Julius West Middle School for the period August 2, 2010 through March 31, 2012.

### Response to Findings and Recommendations

All staff has been informed through the Instructional Leadership Team and via email of the following items noted in the internal audit report. The recommendations about field trip accountability and how to access needed forms in the Julius West Middle School handbook or through the MCPS website will also be reviewed at pre-service training in August.

- Field trip records prepared by sponsors must provide comprehensive data to account for all students eligible to participate, and to reconcile funds collected with costs of the trip.

We continue to work hard to keep our school fiscally responsible and are thankful that our staff and financial specialist are competent and responsible employees.

A copy of this response is being provided to our Community Superintendent, Dr. Hollingshead, as required.

NWP:sb

Copy to:

Dr. Hollingshead  
Mrs. Brooks