MEMORANDUM

To: Dr. Debra K. Mugge, Principal  
    Wheaton High School

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

Subject: Report on Audit of Independent Activity Funds for the Period  
          December 1, 2018, through January 31, 2020

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 April 30, 2020, virtual meeting with you; Mrs. Sandra J. Spruill, school business  
administrator; and Ms. Yesenia S. Gutierrez, school financial specialist, we commended you for  
not having any reportable audit findings in your past two audits. We noted in our prior report  
dated February 26, 2019, and current report, there were no conditions that required corrective  
action. 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. Gutierrez 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:KMH:sh

Copy to: Members of the Board of Education