

# BOARD OF EDUCATION OF ANNE ARUNDEL COUNTY

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**BILL:** HB1492 MARYLAND PUBLIC SCHOOL TRANSPARENCY AND ACCOUNTABILITY ACT

**HEARING DATE:** MARCH 1, 2018

**COMMITTEE:** WAYS AND MEANS

**POSITION:** OPPOSE

**CONTACT PERSON:** Jeanette Ortiz, Esq., *Legislative & Policy Counsel* (410.703.5352)

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The Board of Education of Anne Arundel County opposes **HB1492 MARYLAND PUBLIC SCHOOL TRANSPARENCY AND ACCOUNTABILITY ACT**. This bill would authorize the county council or county commissioners or, in Baltimore City, the city council to establish an Office of the Inspector General (OIG) in the local school system. The OIG would be required to be independent of the local board of education and local superintendent. If an OIG is established in a local school system, the functions, powers, and duties of the Office of Internal Audits within the school system would be transferred to the OIG.

The Board of Education of Anne Arundel County supports strong accountability for school systems – both in terms of academic success for students and sound management of school finances and facilities. Local school systems are currently held accountable in numerous ways. We are accountable to our students and our communities and regularly hold public meetings on a variety of issues, including budget and policy decisions. Local school systems are also held accountable for student academic performance which is overseen by the Maryland State Department of Education. In addition, ESSA holds states and local school systems accountable for student growth and school improvement and this is accomplished via locally developed strategies.

School systems are also held accountable for sound fiscal management practices through the Office of Under current law, the Office of Legislative Audits (OLA) must conduct an audit of each local school system at least every six years to evaluate the effectiveness and efficiency of the system's financial management practices. Specifically, local school systems are audited in the areas of procurement, human resources/payroll, inventory control, information technology, transportation services, food services, school board operations, financial controls, and facility planning/construction. The audits take an enormous amount of staff time and participation. For example, during the last Anne Arundel County Public Schools (AACPS) legislative audit, the auditors were in AACPS offices for 11 months.

OLA audits are only one level of school system accountability. As a local education agency, AACPS also has an annual audit conducted by independent external auditors as well as single audits for all grants. Additionally, we have periodic audits from the Maryland State Department of Education and Maryland State Retirement Agency. AACPS also has an independent internal auditing department tasked with providing spot audit functions over AACPS system activities,

including assets and resources, fiscal matters, programs and operations, and technology. As the above information illustrates, local school systems already undergo significant oversight. As such, the establishment of Office of the Inspector General in a local school system would be unnecessary and duplicative.

Accordingly, the Board of Education of Anne Arundel County respectfully requests an UNFAVORABLE committee report on HB1492.