The Anne Arundel County Board of Education SUPPORTS House Bill 352. This Bill repeals the requirement of Legislative Audits for school systems every six (6) years. Local school systems receive legislative audits 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 they are disruptive to business operations. As an example, during our last legislative audit the auditors were in our offices for 11 months and then we did not receive the results of the audit until almost a year later. Accordingly, staff had to assist in obtaining the information that they needed during an 11 month period while still fulfilling the daily operating requirements of the school system, while not receiving feedback on the information they provided for over a year, and that is just for the technology audit, not the many other abovementioned required audits.

Repealing these legislative audits would not repeal school system accountability. As a local education agency, we already have an annual audit by independent external auditors and single audits for all grants. Additionally, we receive periodic audits from the Maryland State Department of Education and Maryland State Retirement Agency. Additionally, we have school construction audits, background check audits, and IMPACT AID audits. We also have an independent audit department that reports directly to us and provides spot audit functions over Anne Arundel County Public Schools system activities.

The cumbersome and time consuming legislative audits overlap with our existing audits and provide limited value added to business of local education agencies and the school system’s overall strategic goals and initiatives. There is little return on investment for these audits and they do not warrant the time, expense, and disruption that they cause the 24 local education agencies.

Accordingly, the Anne Arundel County Board of Education urges the House Appropriations Committee to issue a FAVORABLE Report on House Bill 352.