

Audits, Authority and Paying Attention

By Mark R. Adelman, Chair, MCCF Education Committee

The agenda for the Board of Education (BoE) meeting of November 14 contained an intriguing item: 10.0 - Process for Board of Education Approval of External Audits. Ever curious, but unable to attend that particular meeting, I asked some people who were present what Item 10.0 was about. No one seemed really sure, perhaps because it was deferred for future discussion; presumably, so that the newly constituted Board (as of December 1) could have time to consider it. I obtained a copy of the pdf version (attachment 10.0 Audits.pdf when you download the agenda of that date) and skimmed it. Quite interesting. On the face of it, a response by MCPS staff (forwarded by the Superintendent) to a request from the BoE Audit Committee for a "process that would provide Board of Education review of all external audit requests".

However, because the draft document is laced with the word "authority" one might wonder whether this is yet another shoe dropping in the aftermath of the Seven Locks controversy. Careful reading of the draft document and related materials available on the BoE website raises a number of concerns and suggests that it will be especially valuable for the new Board to study not just the wording of this document, but also - and perhaps more importantly - its implications and the message it sends to the community. Hopefully the new Board will consider all of the following.

The draft document is almost a parody of "edu-babble" and "legaleze". It is so laden with acronyms that the average citizen is immediately turned off from any desire to read further. There is much talk these days of the need for transparency. What many forget (or ignore) is that transparency requires many things, including clarity. The draft document is opaque, rather than clear. However it is possible, with some effort, to discern some threads in the document and these are problematic. The document reads very much like a BoE implementing document (XXX-RA, where XXX is the obscure three letter code used to designate a BoE Policy and -RA indicates an implementing, or regulations piece, written by the superintendent, to assure that the policy is effectively implemented). But, as best I can determine, there is no relevant Policy on External Audits. The Audit Committee was established by a resolution (701-80) in 1980 and has not apparently felt compelled, until now, to establish a process "for ... approval of external audits".

The document addresses the distinctions between financial audits and performance audits, but does not shed any light on the multiple situations in which dollars and performance overlap. Nor does it appear to recognize that those who read dictionaries understand the word audit not just in financial terms but also as "a methodical examination or review of a condition or situation". The many citizens who requested the Inspector General to audit (or investigate) BoE/MCPS actions in the case of Seven Locks, were acting as citizens who felt themselves aggrieved and were asking for an examination of what was going on.

Many will read the repeated use of the term authority (or "legislative authority") as a continuation of the contentious dialogue of the Seven Locks controversy. All parties are well aware that the Board and the County Council have separate and independent authorities and responsibilities. The draft document contains (as it should) references to the portions of the "Annotated Code of Maryland, Education Article" defining the authority of the BoE to determine the conditions under which it will "submit to a performance audit". I would argue that the BoE should welcome performance audits and should welcome any critiques such audits yield. Any organization (like MCPS) that is committed to a process of continuous quality improvement, such as might lead to its being recognized as a Baldrige award recipient, should embrace the critical comments of those who elect and employ them. We cannot get from here to there if we do not understand the distinction between critique and criticism. Nor can we improve if we do not acknowledge mistakes and attempt to correct them.

One of the Emails that made the rounds at the height of the debate over the authority of the IG to audit BoE/MCPS actions was from a citizen who commented that s/he did not care, if their house was on fire, who had the authority to put out the fire, so long as the fire was in fact extinguished. And one of the most disappointing elements about the debate over authority is the willingness of so many to ignore the fact that the authority of which we are speaking is a power given to elected officials - or rather delegated to them by the community - with certain explicit or implicit limits. When the Board of Education takes up the deferred discussion of item 10.0, let's hope they keep all of these 'big picture' factors in mind and do not lose sight of the forest while peering intently at the trees. Citizens need to pay close attention to this discussion as well. It is 'hard work' and we should not expect PTAs and civic activists to do it alone, any more than we should expect elected officials to get it right every time.

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