



MONTGOMERY COUNTY BOARD OF EDUCATION

850 Hungerford Drive ♦ Room 123 ♦ Rockville, Maryland 20850



Bill: House Bill 352
Title: Office of Legislative Audits - Local School System Audits - Repeal
Committee: Appropriations
Date: February 9, 2016
Position: **SUPPORT**
Contact: Michael Durso, President, Montgomery County Board of Education

The Montgomery County Board of Education supports House Bill 352.

This bill repeals the requirement that the State Office of Legislative Audits conduct an audit of each local school system at least once every 6 years.

Currently, Montgomery County Public Schools (MCPS) is audited by the U.S. Department of Education, the U.S. Department of Defense, the U.S. Department of Agriculture, the Maryland State Department of Education, the Maryland State Public Schools Construction Program, the Maryland Department of Health and Mental Hygiene, the Maryland Office of Legislative Audits, the Montgomery County Office of Legislative Oversight, and the Montgomery County Inspector General as well as external auditors who also conduct the audit work on behalf of the Maryland State Retirement Agency as well as the required Federal A133 Audit.

MCPS has been audited by the State Office of Legislative Audits twice – the first was in 2007-2008 (report issued in 2009) and the second occurred between October 2014 and July 2015. The report on the second audit is not yet finalized. The initial report identified modest improvements in systems, processes and procedures. The preliminary report draft from the second audit duplicates some of the previous findings which MCPS did not agree with because of cost benefit or other factors that offset the value of the recommendation. The second report adds less value than the first audit's report.

MCPS has compiled a preliminary listing of staff time spent in providing information to the legislative auditors in the 2014-2015 audit. Total costs exceed \$100,000. This does not include the actual cost of the legislative auditors themselves which are believed to be more substantial.

For these reasons, we support this bill and ask for an favorable report.