

## Dances With Accountants

By John Mackenzie

Christina School District Board of Education

(Wilmington *News-Journal* op-ed submission, November 2003)

The media has been giving a lot of attention to State Auditor Tom Wagner and his recent audit of the Christina School District, but there's more to the story than has been publicized. It should be noted that the Christina School Board and District superintendent Joseph Wise *requested* this audit; Mr. Wagner didn't show up on his own initiative, we *asked* him to audit us. It's no secret that the new Christina School District administration inherited a bureaucracy with some inefficient business processes, poor lines of communication and sloppy accounting practices. We want our business processes to be efficient and transparent—it's essential for maintaining the public trust we depend on, and we're glad to have the State Auditor's help.

Christina School District had already done a lot of housecleaning before Mr. Wagner came on the scene. In July, only two months after a successful referendum needed to restore the district to fiscal balance, we found an expense coding error later publicized as a "deficit" of over \$1 million. Big headlines: "Christina School District missing \$1 million!" It turned out that a number of program expenses had been recorded in the wrong coding groups, so that Christina School District was not getting the Federal reimbursements we were owed. Correct the miscoding; collect the money, end of deficit. But that part of the story didn't get much media attention.

By the time Mr. Wagner's team showed up, we were well aware of some additional problems and eager for Mr. Wagner's help in getting them resolved. Here's what happened:

The State Auditor's Office gave the District a preliminary audit report on September 29, and invited the District to respond to it. The District responded October 14, agreeing to the majority of the preliminary report's terms and recommendations. So far, so good.

Then the State Auditor's Office issued a final audit report on October 28 that—unlike the preliminary report—referred for the first time to a \$774,000 "deficiency." Stern language! More headlines! But \$557,356.13 of this is for teacher positions that the District had erroneously billed the state for, rather than billing the Federal programs that are supposed to pay for them. The final report ignored the \$554,052.04 *credit* from the Feds, which leaves a deficiency of \$3,304.09 related to teacher positions—not the \$774,000 identified in the final report.

Another \$103,000 of the "deficiency" is based on the Auditor's contention that the District supposedly owes the State for one category of secretarial positions, but is prohibited from receiving credit for positions it did not utilize in other secretarial categories. This makes no practical sense to me.

As a member of the Christina School Board, I am concerned about the unfairly negative slant of the final report. Unfortunately, Mr. Wagner isn't the only politician willing to indulge in a little political grandstanding at the expense of public education.

This District is doing all it can to ensure strict practices are implemented to avoid any future miscoding errors. We have a formidable new Financial Navigation Task Force, headed by former Delaware Budget Director Pete Ross. With the support of a Broad Foundation grant, we recently hired an efficiency expert who is promising us operational savings of at least \$2 million annually that can be redirected to student programs. Further, our own internal audits are helping us improve our financial management, reporting, accounting and payroll processes. We have a new financial blueprint, and a new budget development process in place. And we are awaiting a final facilities audit report from a team of nationally recognized experts who conducted a detailed analysis of our buildings, our physical plant management practices, and our deferred maintenance problems.

The real story in Christina School District is our aggressive, fast track strategy for improving student achievement. It is easy to focus solely on buildings and budgets, but this district's single, fundamental concern is to provide each child with the best possible education. Dr. Wise' stated objective, fully endorsed by the Christina School Board, is to take Christina School District "from good to great." (That's the title of a wonderful book by Jim Collins that analyzes the characteristics of top-performing organizations.)

Dr. Wise' energy and enthusiasm are spreading through the district, and there are a lot of big changes in the works. Christina School District has created a new Family and Community Engagement division headed by Maurice Pritchett to involve the entire Christina community in our mission. Dr. Wise has established a new parent advisory board, including a special board for families for whom English is a second language. In January we plan to launch a Saturday morning academy for parents and students, to provide academic enrichment activities that will engage whole families in learning. We want to double the number of Advanced Placement classes offered in our high schools, and double the number of students enrolled in AP classes. Dr. Wise has appointed a task force to evaluate Christina School District's grade configurations, feeder patterns and market needs related to its educational offerings; this task force's recommendations are due in January. The Broad Foundation additionally funded an independent analysis of our strategic plan—a study that included substantial interviews with over 60 members of the Christina School District community—to assess our readiness and capacity to achieve excellence in student learning.

*We will give each child the best possible education.* This is our focus. When our kids take the PSAT and DSTP exams, we adults responsible for their education are being tested too. We will celebrate our successes, and more importantly, we will be honest in analyzing and correcting our failures. We will be our own toughest critics, and we *will* make Christina the top-performing school district in Delaware.