

## EDITORIAL

# Oregon failing on its audits

Oregon's latest "Annual report of statewide internal audit activities" might be a perfect sleep aid. But that annual report is a really good idea.

That is, it's a really good idea if it's done right.

Big state agencies in Oregon are basically required by law to take a hard, objective look at themselves every year and figure out what they might need to do better. It could lead to improvement in government. And the audits improve transparency. They give Oregonians a window into how government agencies are doing.

This year, the executive summary of the report is packed with good news. Agencies completed 56 audits. Three agencies got top marks from "external quality reviews." Fully 21 of the state internal auditors hold advanced degrees. And the highlight reel goes on with more.

Read just that executive summary and it seems like it's going great. Dig deeper, though, and the state actually met only one of its goals for internal audits. Some agencies didn't even do them. There are, of course, excuses for not doing them. There always are.

One goal is that 100% of state agencies comply with ORS 184.360. That's the state law that requires internal audits. The state didn't hit it.

Just 79% of the required agencies produced a risk assessment of the agency that conforms to national standards.

Just 72% completed at least one audit per year based on its annual report.

Just 69% completed a governance or risk management audit in the last five years.

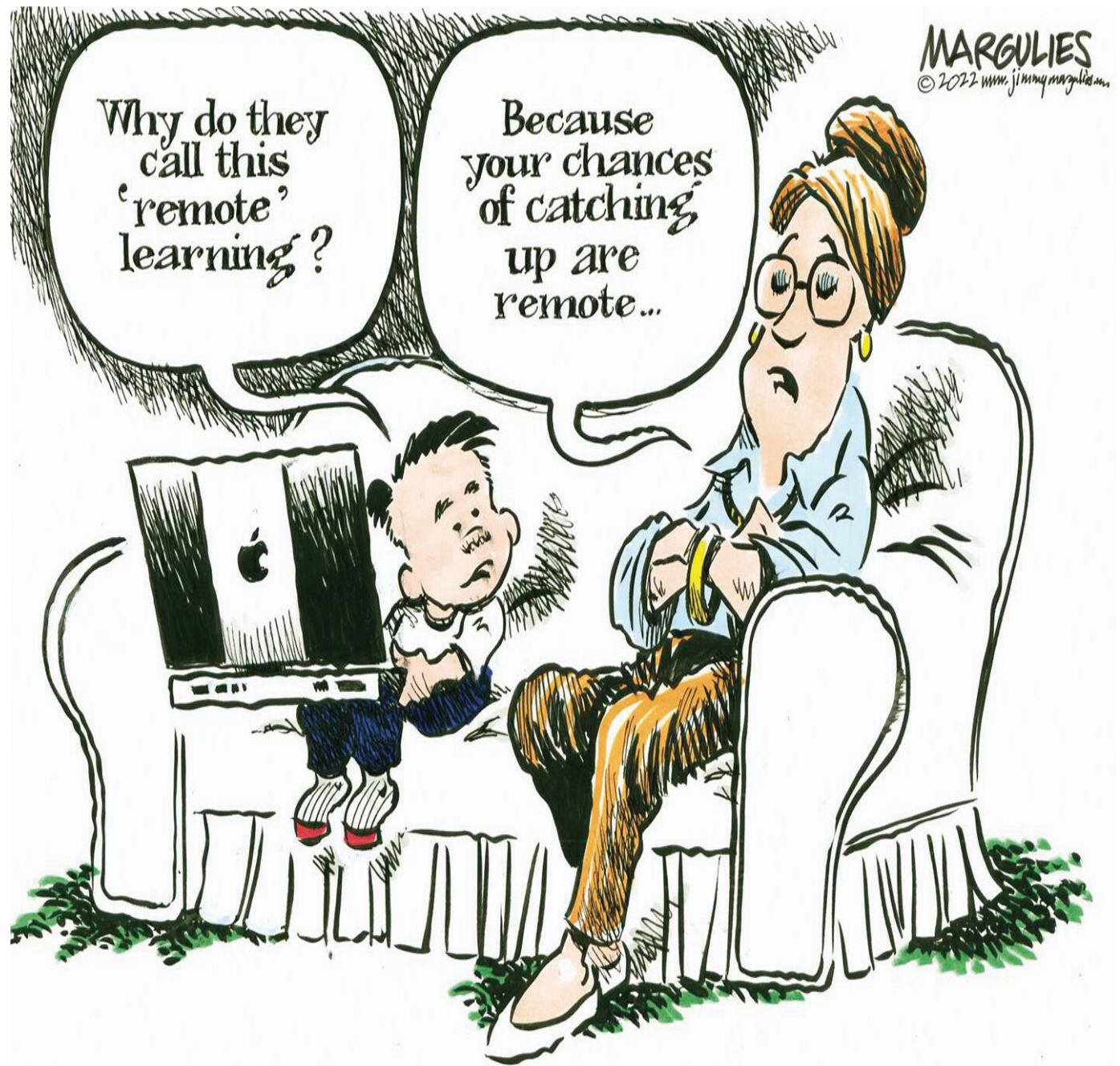
The state also aims for a goal that 75% of state agencies complete an annual audit plan each year. Just 55% of agencies did.

The state's final two goals for internal audits have to do with using audits to improve government. One is that agencies do surveys after an audit to figure out ways to improve how they do audits. Just 83% did.

We had to chuckle when we saw the one goal that the state achieved. It's related to that last goal of conducting surveys after an audit. The state hopes that at least 90% of survey responses affirmatively state that the audit provided value to the organization. Fully 100% percent believed the audit work had value — now if only more agencies would actually do the audits as required.

If this report is to be truly useful, shouldn't the executive summary highlight that actually, year after year, many state agencies don't get these audits done? Shouldn't there be a brief summary about what each internal audit did find?

*Unsigned editorials are the opinion of the Baker City Herald. Columns, letters and cartoons on this page express the opinions of the authors and not necessarily that of the Baker City Herald.*



## COLUMN

# Prestigious universities lack consistency in pandemic rules

BY TYLER COWEN

For anyone who believes that America's elite institutions of higher learning are taken far too seriously — and I count myself among the believers — the last two years have been bracing. Of course I am referring to COVID policy, in particular the current efforts of Princeton and Yale to restrict the off-campus movements of their students in fairly radical ways.

This week Yale sent out an email laying out requirements for returning students. According to the Yale Daily News, there will be a campus-wide quarantine until Feb. 7, which may be extended. Furthermore, students "may not visit New Haven businesses or eat at local restaurants (even outdoors) except for curbside pickup."

Meanwhile, in Princeton, the university issued this announcement on Dec. 27: "Beginning January 8 through mid-February, all undergraduate students who have returned to campus will not be permitted to travel outside of Mercer County or Plainsboro Township for personal reasons, except in extraordinary circumstances. ... We'll revisit and, if possible, revise this travel restriction by February 15."

My first reaction, as someone who teaches at George Mason University in northern Virginia, is to be amazed that the life of the Yale campus and the life of New Haven can be so readily separated. If Yale truly has evolved to be a separate enclave, then that is a sign of trouble, pandemic or not. My school is so integrated with the local community — including a large number of commuting students — that such a regulation would be unthinkable. Princeton at least is recognizing that the university and the town are pretty much inseparable.

My second reaction is that these two elite American institutions have lost their moorings. Can you imagine your school telling you not to leave the county?

*"The restrictions also show these universities as content to treat their students much worse than their faculty and staff — a faculty and staff that is typically older and thus more at risk for COVID."*

(Though Princeton sports teams are somehow exempted.)

If Princeton or Yale took the position that the current state of COVID is so potentially dangerous that the entire university must be shut down, that would at least be consistent (and, in March 2020, I agreed with that view). But these policies do not and indeed cannot insulate these universities from the outside world. The omicron strain is going to spread at Princeton and Yale regardless of whether students gather at Hoagie Haven or Modern Apizza.

The selectivity is stunning. The Princeton policy restricts the travel of undergraduates, but what of the other people affiliated with the university, such as faculty, staff or contractors? The Yale policy prevents students from patronizing local New Haven businesses, but what if a professor wants to drive up to Cambridge?

The assumption seems to be that the virus spreads in particular ways that can be controlled by a university with virtually no enforcement apparatus. It is all but impossible to imagine an enforcement of these rules that is in any way universal and fair.

What about the risk from keeping the students together in dorms? Princeton has a 20-student limit on gatherings, but if the virus is that dangerous, can a group of 19 students be justified? Masks are useful, but they are not a cure-all and not always of

sufficient quality. Keep in mind that as of last semester, when the more dangerous delta variant was dominant, Princeton's eating clubs were open.

Perhaps the strongest defense of these policies is this: Universities can only do so much. And if they don't want to shut down, at least they can institute rules to help limit the spread of the virus until the omicron wave passes.

I doubt these policies will significantly limit the spread of COVID. But my objection is more fundamental: They put universities in the untenable position of both panicking about COVID and treating COVID as trivial. Given the purpose of a university as an educational leader, a university that is hypocritical and rhetorically corrupt is failing outright.

The restrictions also show these universities as content to treat their students much worse than their faculty and staff — a faculty and staff that is typically older and thus more at risk for COVID. The liberty of Yale students to visit a local bookshop or grocer is less important than freedom of movement for faculty and administrators.

Imagine the reaction if a professor or a dean told a student: "I will go out and about and do largely as I please. But you have to stay on campus, so you do not infect me." It would be considered outrageous, and rightly so.

Right now some of America's top universities are essentially sending that message — in the process telling the world that they are not morally serious. They should not be surprised, then, when the world starts believing them.

*Tyler Cowen is a Bloomberg Opinion columnist. He is a professor of economics at George Mason University and writes for the blog Marginal Revolution. His books include "Big Business: A Love Letter to an American Anti-Hero."*

## OTHER VIEWS

# Biden's federal vaccine mandate is not the solution

**Editorial from The Detroit News:**

President Joe Biden's efforts to halt the spread of COVID-19 through vaccine mandates got its ultimate test on Friday, Jan. 7 — a hearing before the U.S. Supreme Court. At the heart of this debate is just how much authority federal agencies have to apply such sweeping orders.

Federal courts have rightly called into question this apparent overreach by the Biden administration, with judges around the country halting all iterations of the mandates, whether for certain health care workers, federal contractors or private employers. Just over the weekend, a judge in Louisiana ruled that Biden can't force teachers in the Head Start early education program

to get the vaccine, saying the order illegally bypassed Congress.

It's the mandate impacting private businesses with 100 or more employees that is especially egregious, however. The 500 pages of rules issued in early November by the Labor Department's Occupational Safety and Health Administration require employees at these companies get vaccinated or agree to regular testing. If employers don't comply, they face hefty fines.

The "emergency temporary standard" rules, which bypassed the typical notice and comment period for rulemaking, as well as Congress, were almost immediately put on hold by the 5th U.S. Circuit Court of Appeals on constitutional grounds.

Then last month, 6th Circuit in a 2-1 ruling allowed the rules to proceed. In her strongly worded dissent, Judge Joan Larsen (a Trump administration appointee) wrote the following: "This emergency rule remains a massive expansion of the scope of (the administration's) authority."

She also compared OSHA's far-reaching rules to the Centers for Disease Control and Prevention's eviction ban, which the Supreme Court overturned last year.

Challengers, including business groups, appealed to the Supreme Court. Attorneys general in more than half the states have fought against the mandates.

The Michigan Chamber of Commerce has voiced its concerns, as

well as those of many others in the business community. It has argued that while it supports vaccines, mandates are not the answer, and targeting employers with 100 or more workers could harm their ability to keep on or hire workers at a time when many employers are already having difficulty finding staff. Even Gov. Gretchen Whitmer last month admitted vaccine mandates would be a "problem for all of us."

Given the Supreme Court's decision to hear the case, the Biden administration has slightly delayed enforcement to Jan. 10 from Jan. 4, but this still puts employers in a bind in trying to figure out how to proceed.

The nation is already facing a shortage of COVID tests, despite

Biden's assurances he'd fix the problem. It's unclear where businesses would acquire the necessary tests to comply with OSHA's rules.

In a call with governors late last month, Biden said "there is no federal solution" to COVID. The president should take his own words to heart.

Breakthrough cases are becoming more common, and vaccines alone will not stop the spread. A better approach would be to focus on ensuring states have adequate access to testing and the early virus treatments that are coming online.

Such expansive federal mandates go against our system of federalism and our constitutional rights, and are unlikely to significantly slow the virus.