

2007:B8

MEMORANDUM TO: Directors of Education

FROM: Nancy Naylor
Assistant Deputy Minister
Business and Finance Division

DATE: June 22, 2007

SUBJECT: Reporting of School Board Expenditure Guidelines

The purpose of this memorandum is to follow up on the correspondence sent to all school boards from the Standing Committee on Public Accounts following a hearing held on Thursday, April 26, 2007. The hearing focused on school board policies and procedures around the acquisition of goods and services. Committee members met with officials from the Ministry and the four audited school boards to discuss the changes that had been put in place as a result of the findings and recommendations in the Auditor General's annual report.

In memorandum B15 released December 5, 2006, boards were asked to review their existing policies based on the Ministry expenditure guidelines in four areas:

1. use of corporate credit cards
2. travel, meals, and hospitality
3. advertising
4. advocacy.

Based on this review, all boards were to post their new, existing or revised policies by March 31, 2007. Ministry Finance Officers have been in contact with boards to follow up on the status of these policies.

I would like to stress the importance for boards to meet the requirements of Memorandum B15. The ministry has been asked to report back to the Standing Committee on Public Accounts by July 15 on whether all boards have developed and published policies in these four areas. Please note that boards are required to have policies posted in all four areas. Although an area may not be relevant to the board at this time, it may become applicable as the board's circumstances change. I am aware that some boards are planning to bring their policies to board meetings in June. Please endeavour to have these policies posted as soon as possible and ensure that the Ministry Finance Officer is aware of your expected timelines. I am confident that with your co-operation the report to the Committee will not contain any exceptions. I would like to thank all

the boards that have already been able to complete their review and have posted their policies. I should note that there are implications for both the Ministry and boards if these policies have not been posted as both the board and the Ministry could be requested to appear before the Committee.

Attached is a sample of what we are planning to share with the Committee. Our goal is to have each board indicate that their policies are available on the website or the date when they expect policies to be available. If you believe this information is out-of-date or inaccurate in any way, please contact your Finance Officer.

Ministry staff are available to provide assistance to boards as they develop/revise their policies. For more information, or if you have any questions, please contact your board's finance officer or Sangita Barman at (416) 325-8584, sangita.barman@ontario.ca.



Nancy Naylor
Assistant Deputy Minister
Business and Finance Division

cc: Superintendents of Business and Finance

Attachment.