

2006:B15

MEMORANDUM TO: Directors of Education

FROM: Nancy Naylor
Assistant Deputy Minister
Business and Finance Division

DATE: December 5, 2006

SUBJECT: School Board Expenditure Guidelines

I am writing to inform you of a new initiative by the Ministry to assist school boards with the development of expenditure guidelines. The Ministry recognizes that many boards have well established and accountable expenditure practices. However, not all boards have made these practices public and the information provided varies significantly among boards. As part of the Ministry's commitment to working with school boards and other education partners to improve management and business practices, this initiative will continue to build public confidence that Ontario has a well-managed education system that focuses resources on students.

The Office of the Auditor General of Ontario released their first value-for-money (VFM) audit report conducted of the school board sector examining boards' purchasing practices. The report provides recommendations to improve current practices. The Ministry appreciates and supports the advice from the Office of the Auditor General of Ontario and strongly encourages all boards to review their current practices in light of the recommendations proposed. The attached expenditure guidelines will also help guide boards with this exercise. n for each school board to develop its own

specific policies in each area – or to review existing guidelines and policies. The Ministry intends to work with boards to develop more guidelines for other areas of expenditure in the future.

The Ministry conducted an informal survey of existing board policies in each of the four areas this past summer. The results showed that, while many boards had developed policies in one or more of the four areas, there was a need for greater consistency in the content of the policies and the need to ensure that the policies were available to the public on the board's website.

