HALIFAX REGIONAL SCHOOL BOARD
AUDIT COMMITTEE MEETING
MINUTES
September 20, 2007, 3:30 p.m.

An Audit Committee meeting was held this date in the HR Meeting Room, 1st Floor
90 Alderney Drive, Dartmouth, NS.

PRESENT:

COMMITTEE: Howard Windsor, Chair
Bruce Densmore

REGRETS: Kevin Malloy

STAFF: Carole Olsen, Superintendent
Judy White, Senior Staff Advisor
Richard Morris, Director, Financial Service
Mike Christie, Director, Human Resource Services
Geoff Cainen, Director, Program
Becky Pitts, Corporate Secretary
Cheryl Stewart, Coordinator, Policy & Research
Donna Hanf, Administrative Assistant to the Director of Financial Services

1. CALL TO ORDER

The meeting was called to order at 3:45 p.m.

2. APPROVAL OF AGENDA

It was moved and seconded (Densmore/Windsor) that the agenda be approved.

CARRIED

3. APPROVAL OF MINUTES

June 26, 2007

It was moved and seconded (Densmore/Windsor) that the Minutes of June 26, 2007 be approved.

CARRIED

4. JUNE 30, 2007 – QUARTERLY BUSINESS PLAN AND FINANCIAL UPDATE

Mr. Morris reviewed the report noting that it has been expanded to include updates on the business plan as well as quarterly financial statements. He referred to the dates of the fiscal year versus the school year, noting that most of the initiatives start at the beginning the new school year. This timing issue also affects financial projections.
Mr. Densmore commented on the positive steps taken in regard to Developing Distance Education. He noted a web site address which he had used for on-line courses and suggested that this may be of use in this initiative. He complimented staff on the format and detail of the report.

Mr. Windsor asked about a comparison of school fees between schools within the board or relative to other boards. Ms. White stated that the School Administration department had provided information to the Department of Education a couple years ago when they were developing a policy on school fees. The Department of Education did research within the province and across Canada as they developed this policy but the results of the research were not shared with school boards. Mr. Windsor suggested that there be consideration to random testing at five schools a year to determine if the policy is being followed. He asked if it is known if schools are running significant surpluses in their accounts. Mr. Morris will bring this issue to the attention of the Regional Accounting Managers.

There was discussion on Exploring Alternative Schools, i.e., who is working on the project and what is being done, the process for development of a framework, the meaning of Alternative Schools, and the students who may benefit most from this initiative.

Mr. Windsor will be provided with the number of FTE math coordinators employed by the Board and information on the number of EXCEL students within the Board.

It was moved and seconded (Densmore/Windsor) that:
The Audit Committee receive the June 30, 2007 – Quarterly Business Plan and Financial Update report and forward to the Board for information.

CARRIED

5. GRANT THORNTON AUDIT MANAGEMENT LETTER – MARCH 31, 2007

This letter was tabled and will be brought back to the next Audit Committee meeting with a Status Report.

6. ANNUAL REPORT OF SALARIES & EXPENSES – Rep. #07-09-1075

Mr. Morris stated that this report is required under the Education Act and must be audited. The audit was not complete at the time of the previous Audit Committee meeting.

It was moved and seconded (Densmore/Windsor) that:
The Audit Committee receive the Annual Report of Salaries & Expenses and forward to the Board for information.

CARRIED

7. OTHER BUSINESS

8. BUSINESS ARISING FROM MINUTES – June 26, 2007
   - Performance Reporting

This issue was brought forward from the last Audit Committee meeting, where it was raised as a discussion item to consider a process for benchmarking this Board with other boards and developing five or six high level indicators that are simple and easy to understand, as a way of measuring how the Board is doing.

Mr. Morris noted quantitative and qualitative performance information which is provided throughout the year at the staff level and board level, e.g., assessment reports, quarterly reporting on financial and non financial information, annual reporting such as Business Plan and Budget, Superintendent’s Annual Report, and a Board Annual Report. However, the Board does not have five or six simple, easy to understand
indicators that would be the barometer for the system. He referred to a Statement of Recommended Practice issued by the Public Sector Accounting Board which may be of use in this endeavour. He noted research conducted by Ms. Cheryl Stewart, which indicated that there are no comparisons with other school boards and no comprehensive reporting standards in the province or across the country. He commented that more research is needed on best practices, as well as much more discussion among staff, Committee and Board.

Ms. Stewart gave an overview of the research she conducted on school boards in Manitoba, Alberta and BC, and the federal government, and her findings as noted by Mr. Morris.

Ms. White commented on information which came from an expectations setting sessions for PFI. The public met and set benchmarks for the Board to achieve. There will be another session in February, at which time the public will provide more targets for the Board.

Mr. Windsor referred to negative remarks sometimes heard about the Board, noting the need for barometers which show how healthy the system is and a way of conveying this effectively to people. Mr. Densmore stated that it is incumbent upon the Board to communicate its successes.

Ms. Olsen noted difficulties in terms of performance benchmarking across Canada. She suggested that if there were significant indicators that are felt to be valid and measures to build in the data, perhaps this board could create the framework for performance reporting.

Mr. Windsor stated that an expectations setting session could be a good thing if there are high expectations. He suggested that the Board lead the conversation at this session to ensure that the expectations are set high and perhaps the outcome would be some standards by which the Board could be measured. Ms. Olsen noted that the Board should have a product for debate at the meeting and described an exercise in which she participated regarding Grade 5 assessments.

It was suggested that the Board work towards the development of a discussion paper for the expectations setting session in February. Three high level areas of indicators could be governance, student achievement and communication. Ms. Pitts asked if this would be part of the paper she is preparing on Governance. Mr. Windsor suggested that it be separate at this point and ultimately incorporated into the Governance document.

Ms. Stewart will provide Committee Members and Senior Staff with binders of key articles of her research.

This item will be on the agenda for the next Audit Committee meeting.


10. ADJOURNMENT

The meeting adjourned at 5:20 p.m.

Howard Windsor
Chair, Audit Committee

Donna Hanf, Administrative Assistant
to the Director, Financial Services