

Audit and Accountability Fund

Questions and Answers for District School Boards

1. What is a line-by-line review?

A line-by-line review may analyze expenditures or programs, conduct selected jurisdictional benchmarking, and based on the data available, identify programs and operations for which efficiencies could be generated.

2. As our school board has never undergone a line-by-line review, how do we estimate the cost of the review in the application process?

School boards may consider costing information from other types of audits, reviews or consulting engagements previously procured by the school board. School boards may also decide to reach out to other school boards in their region or consulting firms to get costing information for these types of engagements that may have been procured in the past.

3. What are the new interim procurement measures?

These interim measures support opportunities for collaborative purchasing, while protecting continuity of business and services during the building of a centralized system. The measures also support the collection of data that is necessary for building the centralized system.

More information on the Interim Measures can be found here:

[https://www.doingbusiness.mgs.gov.on.ca/mbs/psb/psb.nsf/Attachments/CP-BPS-QA-EN/\\$FILE/CP-BPS-QA-EN.html](https://www.doingbusiness.mgs.gov.on.ca/mbs/psb/psb.nsf/Attachments/CP-BPS-QA-EN/$FILE/CP-BPS-QA-EN.html)

4. Our school board has already initiated an external review that we plan on starting soon focused on modernizing and transforming the way our school board does business. Does this review qualify given that the Board of Trustees approval decision was made to prior to the announcement of the Audit and Accountability Fund?

If fieldwork has not yet commenced, school boards should apply for this program as they may still be eligible for funding.

5. Is three months enough time to plan, procure and complete a line-by-line review, including preparing a report?

The government is expediting these line-by-line reviews so that school boards will be able to implement the recommendations from these reviews on a timely basis. Previous line-by-line reviews have been completed in similar time frames, with one being

completed in approximately five weeks. Depending on the proposed scope of the review, an extension can be provided on a case by case basis.

6. Are joint submissions eligible for increased funding levels?

Joint submissions will be reviewed and considered as one submission. Depending on the scope of the review proposed, additional funding may be considered on a case-by-case basis.

7. If a school board is not able to procure services for less than \$150,000, will the school board be able to opt-out of the review?

School boards have three options in this situation:

- 1) Cover any additional expenses from other board funds,
- 2) Reduce the scope of the review; or,
- 3) Request additional funding (additional funding from the Audit and Accountability fund will depend on the scope of the proposed review).

8. How is the ministry selecting school boards if more than 10 school boards apply?

The ministry will carefully examine each application with regards to the scope of the review and the potential savings opportunities. The ministry will also take into consideration joint submissions where savings opportunities can be identified for multiple school boards.

9. How will the Audit and Accountability Funding be provided and flowed to school boards?

School boards will be required to sign a transfer payment agreement to receive the funds. This funding will be provided to the school boards on a reimbursement basis. Boards will be required to submit invoices, detailing actual costs incurred, to the ministry before the funds are provided. As the ministry receives and reviews invoices, it will flow the funds to school boards through the existing transfer payment process. It is anticipated that the reimbursement of funds will have similar timelines to the length of the review.

Where the review is conducted on behalf of multiple school boards, the funds will flow to the lead school board coordinating this review.

10. Will school boards be required to implement all recommendations from the report?

School boards will have the flexibility in determining which recommendations it will be implementing. The goal is to achieve administrative efficiencies of up to four cents on every dollar spent.

11. Will school boards be supported with the administrative burden of preparing all required documentation for the line-by-line review? School boards are immersed in budget preparation and may have limited resources to support the line-by-line reviews.

The ministry is available to assist school boards by providing data available to the ministry that is relevant to the review. The ministry could also assist in reviewing the scope of the review. Unfortunately, no additional funding is available for this initiative beyond the announced funding for these reviews.