

School District No. 61 (Greater Victoria) and Ministry of Education

An Independent Audit of Executive Expenses at School District 61 Released 05/18

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Initial PAC Meeting- 19/07/18

1<sup>st</sup> Action Plan Update [DD/MM/YY]

2<sup>nd</sup> Action Plan Update [DD/MM/YY]

Rec. #	OAG Recommendations	Action Planned	Target Date	Assessment of Progress by Entity <sup>1</sup>	Action Taken <sup>2</sup>
1.	School District 61 (SD61) improve the clarity of its reimbursement policy by adding details about the type of entertainment expenses that are payable by the district.	SD61 plans to review and enhance the language in its reimbursement policies and procedures including adding clarity to the type of entertainment expenses that are payable by the District.	2018-2019 Fiscal Year	Partially Implemented	The Board approved the following motion on May 28, 2018: "That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review." The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion.  Following the Audit Committee review, reimbursement policies/regulations and purchasing card use guidelines will be updated.

<sup>1</sup>The Select Standing Committee on Public Accounts (PAC) will request an update (i.e. Assessment of Progress and Actions Taken column completed) on a yearly basis from the audited organization until all recommendations are fully implemented or otherwise addressed to the satisfaction of the PAC.

<sup>2</sup> This action plan and their subsequent updates have not been audited by the OAG. However, at a future date that Office may undertake work to determine whether the entity has accurately represented their progress in addressing the recommendations. The results of that work will be reported in a separate report prepared by the OAG.

**Please provide your email response to:**

Email: Comptroller General's Office of the Government of British Columbia [Comptroller.General@gov.bc.ca](mailto:Comptroller.General@gov.bc.ca)

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Detailed Action Plan - Prepared for the Select Standing Committee of Public Accounts

Rec. #	OAG Recommendations	Action Planned	Target Date	Assessment of Progress by Entity <sup>1</sup>	Action Taken <sup>2</sup>
2.	SD61 require staff to review and sign their Reimbursement Policy and Card Use Guidelines to document that they have read and understand the policies related to the payment of employee expenses.	The District will update its processes to ensure that the reimbursement policies and procedures, as well as the purchasing card use guidelines, are reviewed and signed off by all employees on a periodic basis.	2018-2019 Fiscal Year	Partially Implemented	<p>The Board approved the following motion on May 28, 2018: "That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review." The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion.</p> <p>Following the Audit Committee review, reimbursement policies/regulations and purchasing card use guidelines will be updated. Once the policies/regulations and guidelines are updated, a process will be put in place for regular staff review and signoff.</p>
3.	SD61 adopt practices consistent with Treasury Board's Core Policy and Procedures Manual, which requires employees to pay for their business expenses first and then be reimbursed.	<p>The District has established its own policies and procedures following the spirit and intent of the Treasury Board's Core Policy and Procedures Manual (CPPM). The District will review its practices for consistency with core government policy.</p> <p>Given that the District has not had any issues with the occasional use of its Purchasing Cards for business travel expenses, the District plans to continue to use Purchasing Cards in this manner and ensure close monitoring of potential expenses that could fall outside of District policies and procedures.</p>	2018-2019 Fiscal Year	Partially Implemented	<p>The Board approved the following motion on May 28, 2018: "That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review." The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion.</p> <p>The District does not currently plan to change its practice regarding its use of Travel Cards and will not require staff with Purchasing Cards to pay for business expenses first and then be reimbursed.</p>

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4.	SD61 enforce its policy requirement that all entertainment-type expense claims include details of the names of guests and their organizations, and the business purpose for the meeting.	In reviewing transactions, the District will ensure that the requirements of these policies and procedures are consistently enforced.	Effective Immediately	Partially Implemented	<p>The Board approved the following motion on May 28, 2018: "That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review." The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion.</p> <p>On June 25, 2018, an email was sent out from the Associate Secretary-Treasurer to all schools and departments regarding the requirement to document this information for all reimbursements and purchasing card transactions related to business meetings. On the same day, an email was also sent by the Associate Secretary-Treasurer to all staff in Financial Services/Purchasing regarding the requirement to ensure that this information has been documented prior to reimbursement/processing. Secondary reviews by the Manager, Accounting or Associate Secretary-Treasurer will verify that this information is being documented.</p>

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Rec. #	OAG Recommendations	Action Planned	Target Date	Assessment of Progress by Entity <sup>1</sup>	Action Taken <sup>2</sup>
5.	SD61 disclose all executive business expenses, as required by the <i>Financial Information Act</i> .	The District will change its long-term practice around the disclosure of executive business expenses to ensure that it is in compliance with the <i>Financial Information Act</i> and meets the expectations of the Ministry of Education.	2018-19 Fiscal Year	Partially Implemented	<p>The Board approved the following motion on May 28, 2018: "That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review." The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion.</p> <p>Effective July 1, 2018, Financial Services will begin to flag all business expenses for the executive members included in the audit report. Furthermore, it is anticipated that there will be direction provided to all school districts by the Ministry of Education (MOE) regarding best practices to ensure consistent Statement of Financial Information reporting across the Province. The District anticipates following the direction provided by the MOE.</p>

Prepared by: SD61 (Greater Victoria) and Ministry of Education

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