

**Ministry of Education**

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**Ministère de l'Éducation**

Ministre

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Dear Chair,

I recently had the opportunity to review the new *Broader Public Sector (BPS) Expenses Directive Implementation Guide for Ontario School Boards*. I am pleased that the sector took the lead in the development of this guide, which is designed to support school board compliance with the BPS Expenses Directive. This directive will increase the accountability and transparency of all BPS organizations while making effective use of taxpayer funds.

In June 2011, the Ministry of Education established a BPS Expenses Directive Working Committee. The membership of the working committee was drawn from individuals nominated by the Council of Directors of Education (CODE), the Ontario Association of School Business Officials (OASBO) committees, including the Council of Senior Business Officials (COSBO), Finance, Human Resources, Internal Audit and Supply Chain Management, and staff from the Ministry of Education.

For many school boards, increasing the accountability, transparency and value for money in this area will require changes to expense policies, procedures and behaviours already in place. I think you will all agree that in light of the current constraint environment, trustees play a critical role in reining in school boards' travel, meal rates, mileage, and hospitality expenses through the establishment of an appropriate policy framework. It is our expectation that trustees will be fully engaged in the policy development process to ensure school board expense policies are compliant with the BPS Expenses Directive.

I believe this Implementation Guide is an excellent resource to assist your school board in managing the transition, risks and implications of non-compliance with the BPS Expenses Directive and move towards full compliance with the directive and alignment with OPS standards. Together, these efforts will signal the commitment of the education sector to greater accountability and fiscal responsibility.

Should you have any questions about the Implementation Guide or ensuring your policies and procedures are compliant with the BPS Directive and aligned with OPS standards, please contact Cheri Hayward at [cheri.hayward@ontario.ca](mailto:cheri.hayward@ontario.ca) or (416) 327-7503.

Yours truly,

Laurel Broten  
Minister

c: Gabriel F. Sékaly, ADM