



---

ISSN 1180-4327

**Legislative Assembly  
of Ontario**

First Session, 39<sup>th</sup> Parliament

**Assemblée législative  
de l'Ontario**

Première session, 39<sup>e</sup> législature

**Official Report  
of Debates  
(Hansard)**

**Wednesday 6 May 2009**

**Journal  
des débats  
(Hansard)**

**Mercredi 6 mai 2009**

**Standing Committee on  
Public Accounts**

2008 Annual Report,  
Auditor General:  
Ministry of Education

**Comité permanent des  
comptes publics**

Rapport annuel 2008,  
Vérificateur général :  
Ministère de l'Éducation

Chair: Norman W. Sterling  
Clerk: Katch Koch

Président : Norman W. Sterling  
Greffier : Katch Koch

---

### **Hansard on the Internet**

Hansard and other documents of the Legislative Assembly can be on your personal computer within hours after each sitting. The address is:

<http://www.ontla.on.ca/>

### **Index inquiries**

Reference to a cumulative index of previous issues may be obtained by calling the Hansard Reporting Service indexing staff at 416-325-7410 or 325-3708.

### **Le Journal des débats sur Internet**

L'adresse pour faire paraître sur votre ordinateur personnel le Journal et d'autres documents de l'Assemblée législative en quelques heures seulement après la séance est :

### **Renseignements sur l'index**

Adressez vos questions portant sur des numéros précédents du Journal des débats au personnel de l'index, qui vous fourniront des références aux pages dans l'index cumulatif, en composant le 416-325-7410 ou le 325-3708.

---

Hansard Reporting and Interpretation Services  
Room 500, West Wing, Legislative Building  
111 Wellesley Street West, Queen's Park  
Toronto ON M7A 1A2  
Telephone 416-325-7400; fax 416-325-7430  
Published by the Legislative Assembly of Ontario



Service du Journal des débats et d'interprétation  
Salle 500, aile ouest, Édifice du Parlement  
111, rue Wellesley ouest, Queen's Park  
Toronto ON M7A 1A2  
Téléphone, 416-325-7400; télécopieur, 416-325-7430  
Publié par l'Assemblée législative de l'Ontario

## LEGISLATIVE ASSEMBLY OF ONTARIO

## ASSEMBLÉE LÉGISLATIVE DE L'ONTARIO

STANDING COMMITTEE ON  
PUBLIC ACCOUNTSCOMITÉ PERMANENT DES  
COMPTES PUBLICS

Wednesday 6 May 2009

Mercredi 6 mai 2009

*The committee met at 1230 in committee room 1, following a closed session.*

2008 ANNUAL REPORT,  
AUDITOR GENERAL  
MINISTRY OF EDUCATION

Consideration of section 4.11, school boards—acquisition of goods and services.

**The Chair (Mr. Norman W. Sterling):** Good afternoon. My name is Norm Sterling. Welcome back to our committee; some two years have passed since that time. I believe, Deputy Minister, you have an opening statement you would like to make?

**Mr. Ben Levin:** Very brief, Chair.

**The Chair (Mr. Norman W. Sterling):** Good. Would you proceed? I like the brief part better than the—

**Mr. Ben Levin:** Certainly.

**The Chair (Mr. Norman W. Sterling):** I thought you were going to make a speech.

**Mr. Ben Levin:** No, no.

I'd just like to thank the Chair and the committee for the invitation to appear with our colleagues from the school boards.

Over the last five years, the Ministry of Education has been very focused on our three goals of improving student outcomes, reducing gaps in outcomes and increasing public confidence in public education. We recognize that the probity of expenditure is a critical part of building and retaining public confidence. So we appreciate the work that the Auditor General and his staff do to assure the public and to help us be on track to make sure that both the ministry and school boards are using money well and appropriately. The auditor's report is one that the ministry has accepted. We support all the comments and recommendations in it.

I would say that over the last few years the ministry has been working very closely with school boards and with some of their associations, such as the council of school business officials, to strengthen and improve the administrative functions in school boards. I hope my colleagues would agree that has been a very collaborative effort. We've been doing reviews of many of the administrative functions jointly with boards. I believe the Auditor General has made that point to the committee. Those have helped us, I think, improve many practices, but, of course, it's an area in which further improvement

is always possible and we're always looking for ways in which we could do so better.

I think I'll just conclude there, Chair.

**The Chair (Mr. Norman W. Sterling):** Thank you very much. Perhaps the other members who are sitting here as witnesses today could go across and introduce themselves, please.

**Ms. Susan LaRosa:** Good afternoon. Susan LaRosa, director of York Catholic District School Board.

**Ms. Jean Hanson:** Jean Hanson, director of Rainbow District School Board.

**Mr. William Tucker:** Bill Tucker, director of education, Thames Valley District School Board.

**Mr. Martyn Beckett:** Martyn Beckett, director of education for the Durham District School Board.

**Ms. Nancy Naylor:** I'm Nancy Naylor. I'm an ADM with the Ministry of Education.

**The Chair (Mr. Norman W. Sterling):** Would any of you like to say a word at the opening? I think we're going to have lots of time today. This is quite a success story, I think, overall, in terms of meeting the auditor's objectives some two years ago. I don't know if anybody would like to make an opening statement along with the DM, or observations.

*Interjection.*

**The Chair (Mr. Norman W. Sterling):** Sure. Go ahead.

**Ms. Susan LaRosa:** Thank you. It's certainly a pleasure to be back. It was a learning experience the first time we were here. We have continued to work co-operatively with the ministry to certainly improve our practices and our financial accountability.

At York Catholic we've always been very supportive of working collaboratively. We've been involved in the York region buyers co-operative. We were one of the first areas that had a transportation consortium. We certainly were one of the first boards to be involved with the Catholic School Boards Services Association and saved thousands of dollars with that.

Having said that, I think that it's such a good opportunity to be part of co-operatives and consortiums. We have some pretty good best practices to share, but we learned so much from the other people in the consortium about their best practices, so it certainly helps us to improve where we're going.

We've been very active since we were here the last time with many committees, working at revising our

practices and refining our purchasing and procurement policies and so on. We appreciated the feedback and we've continued to move forward and improve.

**The Chair (Mr. Norman W. Sterling):** Does anybody else want to make a remark? Go ahead.

**Ms. Jean Hanson:** I'll echo Susan's comments about the value of the experience, starting with the audit itself, followed by the two reports issued. We too have moved forward to put our practices into policy. We continue to look for efficiencies within the system through consortiums, including our transportation consortium, our Sudbury Regional Buying Group and our work with the Catholic school boards in relation to the purchase of electricity. The exercise has certainly drawn our attention to the importance of such efficiencies. This has been combined with the operational reviews that have been conducted by the ministry in a very co-operative way, which have produced best practices for school boards that have not been involved in operational reviews, and we continue to look at the outcomes of those reviews to refine our practices. So all in all, a very positive experience.

**Mr. Martyn Beckett:** Mr. Chair, I feel compelled to make a comment—

*Interjections.*

**Mr. Martyn Beckett:** My colleague to the right can't get out of it now.

As a fairly new director—I think I'm probably the newest out of the group of directors who are here. I've just been in the role for a short period of time, but it has been an excellent opportunity in working toward the meeting today to reflect on the recommendations from the Auditor General and come up to speed from my prior portfolio, with my superintendent/business colleague behind me, in preparing for today.

I think there were a number of excellent recommendations made that are in very good shape within our board, and we have good practices that we're happy to share with our colleagues.

**Mr. William Tucker:** Mr. Chair, if I may, I do feel compelled now to say something. I'm not going to repeat what my colleagues have adequately expressed, but I do want to take the same line as Martyn. Being a fairly new director in the role, I've really appreciated the auditor's report, for two reasons. One is, it has really identified best practices across the province, and some of those practices we echo and share amongst other school boards across the province. But particularly, it's an opportunity for us to refine our own policies and practices. We've engaged in professional development activities with new administrators, along the lines of recommendations that have come out. We've reviewed these with our superintendents, so we feel pretty good.

1240

One of the best practices I do want to present on the table is an audit committee that we had with two external members that has been very, very successful. We're proud of that achievement.

So I'll leave you with that. Thank you very much for this opportunity.

**The Chair (Mr. Norman W. Sterling):** Before we go into the auditor's follow-up report that he did on the original audit, I just have a process question I would ask of you. Given that the report you're referring to, the original report of the auditor—I think it was the first report that a committee of the Legislature tackled after the expansion of the Auditor General's jurisdiction into school boards, hospitals etc. The committee took a bit of a different tack. Normally we table our report in the Legislature and then wait for responses from the ministry to flow back to us. In this instance, the committee asked me to write to each board across Ontario and copy not only the director but the chair of the board, as well as ask each school board to post on their website their particular policies with regard to some of the issues that were dealt with.

The question I have for you and for those directors of boards who are here is, in your meetings with other boards—not the ones that were audited by the auditor—did this have, in your experience in talking with other people, much impact on those other boards? Can you recall discussions with other directors about this particular issue and whether or not the work of the committee and the method of promulgating the recommendations was the right way to go? Or is there another suggestion you might have?

**Mr. William Tucker:** I can relate my own personal experience coming into the role of director. I came in very close to the same time as the director of our co-terminous board, and during our introductory meeting, one of the topics we did discuss was the auditor's report and the implications for both school boards. We have shared best practices, and we continue to dialogue every once in a while. Wilma and I do meet on a regular basis. At the outset of our introduction into both roles, it was the focus of one of our conversations.

**Ms. Jean Hanson:** I think just saying that both formally through the Ministry of Education—and we certainly received some expectations from the ministry as a result of the process—so both formally and informally. Perhaps a most recent example is a public code meeting, where this experience that we're having today is on the agenda as a shared experience, and we'll go back and share it with our colleagues. So that's the informal sharing of the process and the contents of the report.

**Ms. Susan LaRosa:** I would concur with what was said. I think it was a positive experience, and with our conversations with our colleagues and so on, we saw it as something that—it's always good for clarity on procedures and so on, and it was always in a positive light. The ministry has really worked co-operatively with school boards to help them, because 72 school boards were at a different stage when that report came out. So I have to commend the ministry for working with us. They worked with us where we were and moved us forward.

**The Chair (Mr. Norman W. Sterling):** Ms. Sandals, do you have some questions?

**Mrs. Liz Sandals:** I think I saw Ms. Naylor's hand up.

**Ms. Nancy Naylor:** If I could just add something from the perspective beyond the four boards here, I think that at the time you wrote to the ministry asking how many of the boards had posted their expenditure guidelines, all of these four boards had been quite quick to respond to that requirement by the ministry. I think that at the time we responded to you, we had 56 of the 72 boards that had posted, and we had been in communication with the others.

I think it was certainly helpful that your letter went to all boards, but in our follow-up we did emphasize that it is extraordinary for the Chair of this committee to have to write to individual broader-public-sector transfer partners. It did help achieve full compliance across the school boards, but certainly our message to them was that it shouldn't take a letter from yourself or your office to do that. I would say that we never get resistance from school boards to improving management or demonstrating better stewardship of resources; sometimes it's just a question of priorities and the nudge or the suggestion from the ministry that this has to move up the to-do list and get done as a matter of public confidence.

**The Chair (Mr. Norm Sterling):** Thank you. Ms. Sandals?

**Mrs. Liz Sandals:** Yes. I have some questions and then Mr. McNeely has some questions.

One of the things that's been mentioned both by the auditor in our conversations earlier this morning and Bill—you just mentioned it, I think—is the whole operational review process that the ministry has been going through with boards. I wonder if either Ben or Nancy would like to talk about that from the ministry's perspective, and then if there are any of the boards that have actually been on the receiving end yet, that would be helpful to give us a sense of what's going on there to help boards with better management in financial practices.

**Mr. Ben Levin:** Let me start, if I may, and then I'll ask Nancy to comment, because she knows much more about them than I do, but she'll be excessively modest if I leave her to speak to it.

In my previous tour of duty as deputy, as we were working on the student outcomes agenda and the improving of student outcomes, we increasingly came to realize how closely that was connected to having very good administrative operations in boards, so how much the ability to run really solid payroll, HR and transportation allowed boards to focus on their primary business, which is helping students do better in schools.

Partway through that time, Nancy came to me with the idea of doing the operational reviews. I thought it was a terrific idea at the time, and I give her full credit for it. Since then, she and her team and the director of that unit, Cheri Hayward, who is here and who has led that, have worked very closely with the boards to look at back-office functions. I believe my colleagues in this sector would agree that that's been a process that has helped everybody up their game in a positive and supportive way.

I'll ask Nancy to speak a bit more about where we are in that process, because we haven't gone through all the boards yet.

**Ms. Nancy Naylor:** Right. So this is a project that we anticipated would take three years. It was intended to provide a comprehensive definition of leading practices in all the non-academic business functions of school boards.

School boards have management responsibilities of a very large scale in finance, in human resources, in facility management and also in transportation, although that was out of the scope because that's the subject for a separate project. What the operational review project did was work with consultants, school boards, trustee associations and others to define the leading practices in those lines of business. Then, consulting teams from two separate firms visit each school board and do a two- or three-day engagement. They review a lot of material beforehand. Then they produce a report that's typically 40 to 60 pages that gives the board feedback about where they stand in their own practices in relation to these leading practices.

It's been very good feedback for the boards that have gone through the review. We expect to have finished 30 reviews by July. It's also proved to be very influential because boards who haven't been reviewed yet are looking at the leading practices and using them as a self-assessment team. It is our sense that it is strengthening management. It's been done in a collaborative way. Boards themselves have come to us to suggest upgrades to the leading practices. It's working very well.

**Mrs. Liz Sandals:** If any of the directors want to comment.

**The Chair (Mr. Norman W. Sterling):** Yes, go ahead.

**Mr. Martyn Beckett:** Thank you, Mr. Chair. I think the operational review was conducted formally for the several-day visit in my first week in my current portfolio, so it was an interesting learning opportunity as I took over the role—although I was involved in the preparation of the advance materials prior to moving into this portfolio.

**1250**

I fully concur with Nancy's comments that it was a wonderful opportunity for us to review our management practices. In some cases it was items that we could celebrate as a leading practice. Other areas showed things that we could be working on for improvement, and we've been working through some of those items as time has moved on. So we think it has strengthened our management practice, our non-classroom operational practice, as a board and we're very pleased now that we have gone through it. We have learned a number of very good things from the review.

**Mrs. Liz Sandals:** Because the committee members aren't all going to be familiar with the operational reviews, could you give us some examples of specific areas or specific items where you are able to say, "Yes, we're doing well," or "Here's room for improvement"?

**Mr. Martyn Beckett:** Certainly.

In our technology field, we have a highly standardized model and a very tight image that we use in our networking. I think that's a leading practice.

An area for improvement was the review of policies and procedures at the board level. As per the recommendation of the operational review, we have greatly expanded the provision of our policies, procedures and regulations to our public website, and that was completed fairly recently. We had a number of items that were on the public website, but we have greatly increased that availability and made it fully searchable. So we think that's something that certainly strengthens public confidence in what we're doing, and it increases transparency for us as a board. It's a very good thing that our community can easily access things. As part of that process, we have also implemented a much more standardized review of all policies, procedures and regulations with individual superintendents, including myself, responsible for the annual review and any necessary revisions to bring before the board.

**Mrs. Liz Sandals:** Bill, I think you indicated you had worked through it too.

**Mr. William Tucker:** Yes, we did engage in a formal operational review. We were very, very pleased with the results. It was an intense three or four days, wouldn't you say, Brian? But at the end of it, there were very few recommendations. The one recommendation that we are investigating and following through with is the attendance management program through our human resources department.

One of the areas that we were particularly pleased with was around governance and the role of trustees and senior admin. It was very consistent with what has flowed out of the government lately, so we're very pleased with the result.

**Mrs. Liz Sandals:** Susan, you've done it too?

**Ms. Susan LaRosa:** We're not involved yet in the official one. We were the pilot prior to it becoming official, so we had the opportunity to give advice to the committee. We put it together in July, before it started, so it was pretty hectic at the time, but we really appreciated the opportunity to share with the committee. So I think we're on the bottom of the list when it comes back.

**Mrs. Liz Sandals:** So when they get to you, we'll know we're all done.

Before I pass over to Mr. McNeely, one area where I think the ministry has also been doing a lot of work is in the whole area of board audit committees. Again, it might be helpful if Nancy were to lead off there around audit committees, and then if any of the boards have any comments, that would be useful. I know from experience that there aren't a lot of boards that historically have had audit committees. They probably have finance and budget committees, but fewer would have audit committees.

**Ms. Nancy Naylor:** Audit committees is an initiative that we are encouraging, and it did come out of the operational reviews. After the first year of reviews, we identified areas where a number of boards had had recommendations for improved practices. Again, this is

where the consulting teams brought sort of first-quartile management practices, and we wanted to use them to benchmark school board management practices to those external standards. So audit committees were not a dominant feature of school boards, but more boards had budget committees or finance committees.

Since the recommendation, a lot of boards have initiated, on their own, audit committees to be established with external representatives from the communities who can sometimes bring financial or legal expertise to round out the experience of trustees. We are supporting that. We did announce some money for the creation and support of internal audit capacity and to support the establishment of external audit committees in this year's GSN announcement. We announced \$2 million, which will mature at \$5 million.

We are also very cognizant that the governance review committee, which provided their report to the government just recently, did recommend that audit committees with external members become a feature of school board governance. The government will be responding to that report in the near future.

**Mrs. Liz Sandals:** Do any of you have experience with audit committees—Bill?

**Mr. William Tucker:** At the time of the operational review, we were actually in the process of setting up an audit committee with two external members. I believe one member is a professor at the Ivey school at Western, and the other external member, Brian?

**Mr. Brian Greene:** Just the community member.

**Mr. William Tucker:** The community member.

I can attest to one area that I'm very pleased with, in terms of anteing up their responsibility in the accounting process. After we've done an internal review of a school, I wait until the principal has responded to the auditor's recommendations. After I receive the principal's response, I meet with the executive superintendent of operations and the superintendent of the school, and we map out a game plan. The superintendent of the school goes back and verifies that what the principal said would be done is, in fact, being done, with evidence of that. Then I report back the results of those meetings to the audit committee.

From my perspective, in terms of accountability, that has really upped the ante in terms of transparency. With the community members present, it's a verifying factor for the trustees who are part of that committee as well. In general, we have found it just an outstanding committee, and just a high-level result from the operational review.

**Mrs. Liz Sandals:** Susan, I think you indicated—

**Ms. Susan LaRosa:** We've had an internal audit department for a number of years, and we have an audit committee. Right now, we're in the process of discussing external representation on that committee, because we haven't had that, but the committee has been in operation for years. We don't have external representation, as I say, but we do have federation members who sit in on the committee and observe, and they have all of the document.

**Mrs. Liz Sandals:** Which will be an interesting process.

**The Chair (Mr. Norman W. Sterling):** Mr. McNeely.

**Mr. Phil McNeely:** Thank you, Chair. I guess my question for the ministry staff would be about the policy memorandum on expenditure guidelines that was issued in 2006, and we still see expenditure issues in many school boards. Do you think guidelines are enough? Are they satisfactory? Is that getting to where you want it?

**Mr. Ben Levin:** I'm not sure I entirely understand the intent of the question.

**Mr. Phil McNeely:** The expenditure guidelines have been successful to a certain extent, but is that sufficient to get the accounting at the school boards to the level you wish to have it?

**Mr. Ben Levin:** I would say that our strategy around improving what happens in the sector always involves more than policy and direction. What we've learned on all fronts is that to change what people actually do, you have to start with some clear policy direction, but then you have to do the work of helping people build the capacity and the understanding that they need to do that. That's what the operational reviews are about, that's what the audit committees are about, that's what our work with COSBO has been about: helping people in the sector understand what this needs to look like.

Our boards across Ontario are, as you'll know, highly variable in size, scope and sophistication. So what will be appropriate in some of the large boards that are at this table would perhaps look quite different in a much smaller board. I think our strategy has been that we want to be quite clear on the policy direction, and then we want to work with people to help them understand and build the capacity to do that work. It always works better if people at the local level are committed to it, understand it and own it. That's how you get real compliance.

**Mr. Phil McNeely:** I'm sorry; I was 10 minutes late, and this may have been covered. The audit report, 2008, has all but one board posting its information on the website: "The ministry has continued to monitor school board websites and, as of August 2008, 71 boards had posted their policies in all four areas." What board did not? Why did they not?

**Ms. Nancy Naylor:** I think Simcoe Muskoka Catholic was the last board across the line, in terms of posting that. I think that board was certainly very happy to do that, but they just had not recognized the need to do that in as timely a way as other boards. They have now posted their guidelines on the Web, and we consider them to be in compliance with our expectations.

1300

**Mr. Phil McNeely:** I had no other questions, Chair.

**The Chair (Mr. Norman W. Sterling):** Do we have some questions over here? Mr. Marchese.

**Mr. Rosario Marchese:** I just want to congratulate the ministry and most of the boards that were affected by, or were part of, the review, because what the auditor revealed is that most of you have done a great job in

responding to that. I almost said, "Why are we here?" But it's good that people have responded well. From all the comments, it is clear that there has been good success over the whole process.

By the way, I like this process. It works for us, and I think it keeps everybody on their guard, as I think we should be.

Just to follow up on some of the questions that were asked by Ms. Sandals: With respect to the operational review and the whole issue of procurement practices, does the operational review deal with procurement practices?

**Ms. Nancy Naylor:** Yes, it does.

**Mr. Rosario Marchese:** It does. How many boards have been reviewed, and what have been the results with respect to their procurement practices? Do you know that?

**Ms. Nancy Naylor:** We'll have completed 30 boards by this July. We've completed 19, and those reports are posted. We're just finishing the drafting of the reports on the others.

In general, purchasing practices have been adequate and they've met the leading-practice expectation in the sense that the expectation is that they be open and transparent, that if there is a supplier contract, it be regularly renewed at an appropriate time interval, and that efforts are being made to purchase in consortia to achieve efficiencies. That is our starting standard, and we do have a number of ambitions about taking that further.

**Mr. Rosario Marchese:** So it's a three-year process. I'm assuming it started this year.

**Ms. Nancy Naylor:** Two years ago.

**Mr. Rosario Marchese:** Two years ago. That has covered 30 boards so far, in terms of this operational review. So by next year we will have covered all the other boards? Is that the way it works?

**Ms. Nancy Naylor:** We expect to cover most of the other boards in the remaining time. It may be that we have a few more boards to finish in the fourth year. Part of the process is also a return visit to every board that was reviewed. We did take a little longer at the beginning of the project to define the leading practices. I think that was a lesson learned. We thought those would be quite easy to capture and get down on paper; in retrospect, we did take a little bit of a longer time to capture that, and we feel that was time well spent because it was—

**Mr. Rosario Marchese:** Sure. It always takes longer than you think.

**Ms. Nancy Naylor:** Yes, exactly.

**Mr. Rosario Marchese:** You talked about leading practices. In what areas, specifically? Do you have a list?

**Ms. Nancy Naylor:** Yes, and we'd be quite happy to table that and provide—

**Mr. Rosario Marchese:** I'd be happy to see it.

**Ms. Nancy Naylor:** Absolutely. We cover four areas: We cover governance, finance, human resources and facilities. Those are the main non-academic lines of business. The academic performance of the board is out-of-scope for the purposes of this project.

**Mr. Rosario Marchese:** Sure. And who was involved in this review—just some people were involved in this review? Who makes up this review team?

**Ms. Nancy Naylor:** It's a project team. Staff in our division of the ministry have—

**Mr. Rosario Marchese:** How many?

**Ms. Nancy Naylor:** How many? Cheri Hayward is the director of the school business support branch. She's here with us today. She has two analysts who help coordinate the work of that board. In the initial year of the project, we also had the assistance of a senior business official from a school board to help bring that credibility—

**Mr. Rosario Marchese:** One school board?

**Ms. Nancy Naylor:** One school board. We worked with the consultants from two firms, Price Waterhouse and Deloitte. We also had an advisory committee that included the trustee associations—

**Mr. Rosario Marchese:** And how many people were involved from that?

**Ms. Nancy Naylor:** About 12.

**Mr. Rosario Marchese:** Representative types from all over Ontario? Is that the idea?

**Ms. Nancy Naylor:** Yes, that's right. We'd be happy to table the membership of the advisory group as well.

**Mr. Rosario Marchese:** It would be good. Whatever documentation you have on this might be helpful to us all, so whatever—either a summary or the report; I think that would be good for us.

**Mr. Ben Levin:** Nancy and some colleagues wrote a paper on this a couple of years ago. It was updated a year ago for a conference presentation and would be good because it provides the whole rationale and the thinking behind it, so we could table that as well.

**Mr. Rosario Marchese:** Okay; that would be helpful.

In terms of procurement practices, do boards always have internal auditors that monitor that, or no?

**Ms. Nancy Naylor:** Some of the larger boards have an internal audit capacity; others rely more on external audits. But one of the initiatives we're launching this year is an investment to make sure that internal audit capacity is available to all boards. That may not mean placing staff in all boards. Some boards are too small for an internal auditor to really function on a part-time basis, so we're working with the boards to design a lead-board model or perhaps a regional model.

**Mr. Rosario Marchese:** And where boards didn't have the ability to have their own auditor, did they rely on outside auditors at all times, or some of the time, to review procurement practices? Do we know any of that?

**Ms. Nancy Naylor:** To my knowledge, I haven't heard of a board asking their external auditors to review procurement specifically, in what would be called a specified procedures audit. However, external auditors are now required to attest to the strength of internal controls in a school board, so that would be within the scope of that attestation.

**Mr. Rosario Marchese:** Have boards instituted any measures to ensure adherence to the policies in the four areas covered by the ministry expenditure guidelines?

**Ms. Nancy Naylor:** Sorry, I didn't catch the very first part of your question.

**Mr. Rosario Marchese:** How do we ensure that boards adhere to these policies? Is there a built-in process that you rely on? Do you monitor that on a regular basis? Do they do that? Do they report to you? Do we have such a procedure in place?

**Ms. Nancy Naylor:** I think, actually, again, we would probably speak to the operational reviews, because one of the things that is being tested in those reviews is not only whether the policies are in place, but whether they are reviewed and refreshed on a regular basis; and thirdly, and perhaps most importantly, whether staff are regularly trained on them.

For example, our entire ministry, including senior managers, went through Pcard training. We've had established Pcard policies for many years, but it's an important leg of the stool, so to speak, that we also refresh the training and remind people what their responsibilities are. That's part of the culture that we're reinforcing in school boards. Many school boards actually do that, but it's a reminder, too, that that takes vigilance.

**Mr. Rosario Marchese:** With respect to expenditure guidelines, I'm assuming the operational reviews are the ones that would deal with the ongoing monitoring of these issues as they relate to travel, meals, hospitality, advertising, credit cards and all that. The operational review would ensure adherence to best practices?

**Ms. Nancy Naylor:** That would be one means, but I think also really through management oversight of the director and the senior management team and the trustees that policies of the board are being adhered to. Certainly, expenses are such a high-profile topic that many directors regularly remind their trustees about it. Actually, this is an area, perhaps, that I know the board directors could speak to with examples.

**Mr. Rosario Marchese:** If they would like.

**Ms. Susan LaRosa:** Certainly. We have clarified and put more detailed policies in place, and it's certainly my role to ensure that they're followed in the board. Just recently, I went through two years of trustees' expenses and noticed that we needed to have better clarity, so we had a trustee opportunity, a retreat, and we looked at those so there was clarity, so there wouldn't be any grey area in whether or not things could be expensed. It's something that we do on a regular basis.

**Ms. Jean Hanson:** We likewise are in a process of looking specifically, in this example of trustees' expenses, at adding clarity. We have an absolutely-no-problem list and an absolutely-never list, and under certain circumstances, an approval process for any exceptions. We have put things under the microscope because of the work that the ministry is doing with us.

**Mr. William Tucker:** If I might, this is part of our internal audit process. We're one of the boards fortunate enough to have an internal auditor who we've hired lately, and we're very pleased about that, but we have three levels where there is accounting taking place in terms of accountability. One is that our finance staff re-

view expenditures on an ongoing basis; they're reviewing those expenditures daily. Our senior administration must approve that, and then it comes to the director. So we have three levels, administratively, where purchases are reviewed.

In terms of trustees, we've provided in-service to trustees, and on the very rare occasion a trustee expenditure doesn't meet the internal requirements, it's kicked back to the trustee.

**1310**

**Mr. Martyn Beckett:** I would concur with my three colleagues previously. We have an internal auditor in our board, and that person works very effectively to audit and monitor school-generated funds through our board. That's the primary area of focus.

Through management oversight, I think we have very strict controls on all levels of the organization. I have personal responsibility for viewing expenses of all superintendents. It would be no secret that I follow up with individual superintendents if the appropriate documentation is not present or if there is any question in my mind arising from reviewing it, or if there is a question regarding following of policy or procedure. The appropriate paper trail and full compliance is maintained at all times for our own internal purposes.

**Mr. Rosario Marchese:** Thank you. There was an earlier question asked by Mr. McNeely with respect to the memo issued in 2006 on expenditure guidelines, and evidently we read a line here that says that it would work with boards "to develop more guidelines for other areas of expenditure in the future." What other guidelines and what other expenditures in the future are we talking about?

**Ms. Nancy Naylor:** We have had a process under way to develop a guideline on trustee expenses, and we've been working with the trustee associations for a number of months on a proposed guideline. They've given us feedback, so we expect to finalize that in the near future and release that to the sector.

**Mr. Rosario Marchese:** Is that what you mean by "develop more guidelines for other areas of expenditure"?

**Ms. Nancy Naylor:** Right. At the moment, that's the only other formal guideline that's in place. We are working with organizations like OECM to develop supports for purchasing, and that will include guidelines and standards as well. As well, I'll just quickly mention that the Ministry of Finance is leading an effort on supply chain guidelines. They released their supply chain guidelines on April 30. That will also become a guide to the sector and to the ministry in terms of how to conduct purchasing.

**Mr. Ben Levin:** If I could make a comment on that, school boards, many of them, are now very large operations in Ontario. I think what we've begun to pay more attention to over the last few years is that, although their primary business, of course, is, and should be, the education of students, they are among the biggest property managers, among the biggest employers, among the big-

gest transportation operators in the province. So I think all of us collectively, the ministry and the boards, have begun to say that we have work to do around ensuring that we do those in a really successful way. If we were a corporation running a property operation the size that some of our school boards are, then most corporations doing that would actually, frankly, have more people doing that work than most school boards have doing it.

**Mr. Rosario Marchese:** We don't disagree.

**Mr. Ben Levin:** So that's been part of the focus of just, as I put it, upping our game in all of those areas, and the school boards have been very anxious to do that because it allows them to focus on their core business as well.

In terms of guideline areas, though, there are a number of other areas where we're working with the sector to look at what would be good practices. For example, with the whole growth of interest in green practices, and suggestions being made that schools should have green roofs or they should have solar panels or they should have whatever, we're working with the sector around helping to define what we actually know about energy efficiency practices and which ones are the best. I can point to York Catholic as a board that's done a lot of work on defining energy use in the board and looking at how much you save if you implement whatever the practices are and then sharing that across the sector. Another one would be IT. Boards are very big purchasers of computers and other IT services. So we have the boards working collectively together with us to say, "What is good practice?" I think Martyn referred to that in his comments about the way they do it in Durham.

So it's not necessarily a matter of issuing guidelines as it is a matter of bringing the sector people together and saying, "Let's work together on this so that we all use our money as effectively as we can."

**Mr. Rosario Marchese:** Sure. That sounds good to me.

With respect to expenditure guidelines, some boards have more detailed expenditure guidelines than others. Does the ministry worry about whether or not there's some consistency around the guidelines, or does it not concern you? Or is it really not an issue?

**Ms. Nancy Naylor:** Certainly, it's something that we have been supporting. We do have staff who have been monitoring as the boards have finalized their guidelines and posted them on the website, in part because we're looking for best practices, in part because we wanted to identify good examples for boards that were struggling a little bit with the art of defining their policies. Boards were very generous in offering their policies to be adopted by others as models. We are actually quite comfortable that boards have sound policies that reflect our expectations in most of the areas: the use of credit cards, travel, meals, hospitality and advertising.

The guideline that generated perhaps the most discussion between the ministry and the boards was the guideline around advocacy. Boards, in a sense, incorporated that expectation in different ways, sometimes

through an explicit stand-alone guideline, sometimes through a reference in another board document, mission statement or others, in terms of how they would participate in the policy process and the feedback to the government.

**Mr. Rosario Marchese:** Okay. You must have other questions. Do you have any? Because I wanted to ask—

**Mr. Jerry J. Ouellette:** Go ahead.

**Mr. Rosario Marchese:** The other question of interest to me is, because it was raised earlier on this morning, in terms of status of recommendations with respect to policies on gifts or recognition. The auditor noted in the status-of-recommendations update that two of the four school boards have established policies on gifts or recognition and two have not. Is that correct? Or have all four established policies?

**Ms. Nancy Naylor:** Perhaps the boards could—

**Interjection:** All of them.

**Mr. Rosario Marchese:** So you all have that now? You see, Auditor, it's getting better all the time, I'm telling you. Thank you very much.

**The Chair (Mr. Norman W. Sterling):** Mr. Marchese, are you finished? Mr. Ouellette?

**Mr. Jerry J. Ouellette:** Just a couple of quick questions. I think a lot of the questions have been answered about the review of the Pcards. My question would be, from what I'm seeing here, there are limits of purchases up to \$1,000 with the credit limits. Is there a breakdown of what the Pcards would be broken down into? How often are they used and for what sort of activities? Do you have breakdowns of those aspects? Who would typically be the recipients now, because I understand there are a lot of changes as to who the recipient of a purchase card would be?

**Mr. Martyn Beckett:** We have in our board fewer than 300 Pcards in use. A typical purchase limit is \$500 or so. A typical limit of a card would be in the range of \$1,000, though there is some variation around that, depending on the purpose of the card.

In terms of types of people who would be holders, a principal of a school, or there could be certain teachers in certain department areas that may have access to a Pcard in order to take advantage of things that are needed on an ongoing basis.

From our own perspective, our total expenditure on Pcards is less than \$400,000 annually, and there is very close oversight through our finance department as to what is purchased.

I don't have a breakdown with me on exactly what individual items would be purchased on what card, but they are quite limited in their use, and based on our past practice and oversight we have not encountered problems with Pcards.

**Ms. Jean Hanson:** Just a comment in general, that Pcards have added efficiency to our operations in terms of the processing, which in the past would have been through orders and many layers of papers. So we've been grateful to be able to implement them in our board.

Like the other boards, there are some restrictions. There are restrictions on travel and meals. Most people

don't have access to travel and meals on Pcards. We monitor very carefully those that are not being used and automatically discontinue any cards that have not been used in the past eight months. Then the person, when they realize that they've been discontinued, needs to speak to someone in finance, should they want the card reinstated. So we're quite attentive to the use of Pcards. Of course, in our ongoing procedures, every item is reviewed and backed by receipts and so on.

**Mr. Rosario Marchese:** Do you have a limit? You said you have \$400,000. Do you have a limit in terms of how much you can spend—

**Ms. Jean Hanson:** Sorry, I thought—

**Mr. Jerry J. Ouellette:** Your expenditure was \$400,000.

**Mr. Martyn Beckett:** I'll just verify. Like I said, the total amount—

**Mr. Jerry J. Ouellette:** Four hundred thousand per card.

**Mr. Martyn Beckett:** My goodness, it is certainly not. It's rather less than \$400,000 per card, Mr. Chair. The total use of the cards board-wide across all 135 school and board operations is less than \$400,000. We have less than 300 Pcards in use throughout the board. But I was giving as a limit—\$1,000 would be a typical sort of limit, although I indicated there was some variability around that. But an individual expense would not be exceeding \$500 total.

1320

**Mr. Rosario Marchese:** Do you have a total amount in terms of—

**Ms. Jean Hanson:** Sorry. I don't have that with me today. I'll be happy to provide it.

**Ms. Susan LaRosa:** Our Pcards, as well, have restrictions. I believe the principal has a \$500 limit. Obviously, the limit is higher on the director's Pcard. They're monitored monthly. We have some cards that aren't used often. However, it facilitates the learning environment when the principal feels that there's a good deal that's going to make a difference and they can go out and use the Pcard and take advantage of that good deal rather than wait and process it through a purchase order.

**Ms. Jean Hanson:** Sorry. I might have misunderstood the question. We do have individual limits that range—

**Mr. Rosario Marchese:** No, I wasn't concerned about the individual limits, although that's a good question too. The total amount is what—

**Ms. Susan LaRosa:** In recent history, it's probably between \$400,000 and \$500,000 a year.

**The Chair (Mr. Norman W. Sterling):** Mr. Ouellette?

**Mr. Jerry J. Ouellette:** Obviously, from what I'm hearing, there's been an adequate review. In the past, there was a concern that there wasn't a strong review. It appears to be clarified and moving forward everywhere.

**The Chair (Mr. Norman W. Sterling):** Mr. McNeely, you had a question?

**Mr. Phil McNeely:** Just what the deputy minister raised—I'd like to just ask a question around that or make a statement around that.

The green practices: Just for our school boards, I think there was a \$25-million announcement last week. As you say, a lot of it is complicated and difficult for individual boards to get going properly.

What the colleges have done is formed a secretariat. We were up at Humber College, and I think Seneca College was there as well, and many people were sitting around the table telling us what they had done. I think it's just amazing what they have done within the colleges. They can monitor electrical use anywhere in the system, whether it's a room, a building or a campus, and they've done it right across the province. I think it's extraordinary. This was an hour's presentation. It may not be as good as that.

But I think if you're going to get into the complex energy efficiencies—my background is as a consulting engineer—if you do it on the same basis so that each of the 72 boards are not reinventing the wheel and are working together on this. I'm just wondering if there are any steps that have been taken to work at the all-board level for the energy efficiencies.

**Ms. Nancy Naylor:** We're delighted to speak to this topic because it's one that we have great enthusiasm for. We have a number of initiatives under way.

I want to acknowledge the college sector's green secretariat. We have met with them. You're right, they do have a very impressive range of initiatives under way, and every college has a number of examples. So they're certainly a great source of ideas and advice for us.

I will also say that school boards have been leaders in this as well, and some of them have really been stellar. They've been contributing to a number of projects that we're leading at the ministry level. We are developing our own utility database. We are creating an inventory of green initiatives similar to the colleges' inventory. Cheri and her team are leading a green clean study that we think will be a model for other sectors as well, in terms of what type of materials you can use to clean a school that are environmentally friendly and respect student allergies and that kind of thing.

We have also seconded, with the help of Susan La-Rosa's board, an individual named Norm Vezina, who is our energy conservation officer, in part because he's done such a stellar job in York Catholic.

I want to mention that all of these boards in their own way have done some extraordinary things on green schools—and they certainly can speak to them. Jean's board, Rainbow, has built the Valley View school and is completing a really green school in Lively, Ontario. Bill Tucker's board is contributing an expert to our expert panel on capital standards that the deputy referred to. That's a group of individuals we've pulled from school boards who collectively have built more than 1,000 schools in the last 10 years. Their depth of knowledge is tremendous and they are very enthusiastic about how to build a school well, how to build it cost-efficiently, on budget, but also in a way that lowers the energy demands of that school. Typically, we hope that boards are building, at a minimum, to 25% below the model national energy code for buildings. We are hearing about results

that are even 60% and 70% below. So boards are certainly building on their repeat knowledge and repeat designs to improve energy performance with every school they build.

**Mr. Phil McNeely:** Just to add that the new schools are something where the retrofitting has to be the major areas where you're going to get your energy savings, and what the colleges have done—I know the Green Energy Act; I'm the parliamentary assistant to George Smitherman on it, and the MUSH sector is the next area we're going to go into. But I think the colleges are right where all of the MUSH sector should be. It may not be as applicable for boards, but I really like what they've done. It was well worthwhile to get that full presentation from Humber, which I know some of you have participated in. Certainly, the Ontario Power Authority has been a driving force in working with them.

**The Chair (Mr. Norman W. Sterling):** Ms. Albanese?

**Mrs. Laura Albanese:** I had a question in regard to expenditure guidelines. I know that some are more detailed than others and, at the same time, the ministry considers them all consistent. Why are they different? Could they be more consistent?

**Mr. Ben Levin:** I think they're different, in part, to reflect the very different sizes and operations of different boards. We have districts in Ontario that have thousands and thousands of staff, several hundred schools, and in organizations like that you probably require a level of detail in your policy because, frankly, you can't get all the people into a room to talk about it.

We have other boards where all the principals in the board are able to meet, and do meet, every month. So there is a level of understanding of common practice, of compliance with and acceptance of it, that just comes from people being with each other all the time. Therefore, it seems kind of unnecessary to put it all down in writing.

I think if we did elaborate them across all the boards, they would be highly consistent, but our boards are just so different in their sizes that it doesn't make sense to insist that every board have the same level of detail and sophistication in its policies. What they need is adequate policy and adequate controls to match their circumstances.

**Mrs. Laura Albanese:** And how does the ministry ensure that the consistency is there if they are so varied?

**Mr. Ben Levin:** I'll ask Nancy to comment on this as well, but it happens in part now through the operational reviews; it happens through audits, because all boards are subject to audits, and their external auditors will be looking at those practices and commenting on them. We see all their external audits. We do reviews of their budgets. One of the things the ministry will do every year is look at boards where the pattern of spending seems quite out of sync with what the averages are across the province and start to ask, "Why is that? Why are you spending a lot more than others?" We can do that in many areas, and we indeed do that. That's not to say that a board is wrong

to do that; they may have a very good reason for it. We just want to know what the very good reason is.

There is a huge amount of back and forth between boards and the ministry on financial and operational issues. I would say that the ministry staff have a pretty good understanding of where most boards are in their management and operational practices at quite a level of detail.

**Mrs. Laura Albanese:** And is the ministry developing any other guidelines for the future?

**Ms. Nancy Naylor:** I think the one guideline that is in development is one on trustee expenses. That's been the subject of consultation work with the trustee associations. They've given us feedback. All four trustee associations have endorsed a draft guideline, and we expect to finalize it and release it in the very near future.

**Mrs. Laura Albanese:** When do you expect that to be finalized?

**Ms. Nancy Naylor:** We think in the coming weeks would be the probable timeline. We've just received from the last trustee association their feedback. We wanted to respect their process so that they could consult with all of their member boards.

**Mr. Ben Levin:** Usually by the time a guideline comes, we'd like to be in a situation where everybody in the sector understands it, supports it and sees it as something that they're committed to doing, as opposed to issuing a guideline that people look at and say, "What is this?" So the consultation process is as important as the guideline itself, frankly, because on trustee expenses it's as important to have trustees' voices in that and their understanding and their acceptance. Then people own it, as opposed to it being a piece of paper from the ministry.

**The Chair (Mr. Norman W. Sterling):** Mr. Marchese.

**Mr. Rosario Marchese:** I wanted to follow up on the purchasing card, by way of questions. Who determines the total amount that a board can spend by way of the use of these purchasing cards? Who determines it and how do you determine the amount?

**Ms. Nancy Naylor:** I would just say that this is something where a board sets their own policy for who has purchasing cards—

**Mr. Rosario Marchese:** By "the board," you mean board of trustees?

**Ms. Nancy Naylor:** Yes, by the school boards individually.

**Ms. Susan LaRosa:** The purchasing card is only the tool to be able to access the budget that has been approved by the board. The budget has been set, so it's not sort of a set amount over here for purchasing cards. It's just a tool to be able to access the funds out of the budget.

**Mr. Rosario Marchese:** I understand, but Martyn Beckett knew that there was a \$400,000 ceiling—

**Mr. Ben Levin:** Not a ceiling.

**Mr. Martyn Beckett:** That is correct.

**The Chair (Mr. Norman W. Sterling):** It doesn't matter whether it's written by a cheque, cash, petty cash or a credit card—

**Mr. Rosario Marchese:** I understand. What's the point?

**The Chair (Mr. Norman W. Sterling):** There's no limit on the amount that any board would rationally make on the use of a credit card, because it doesn't really matter whether the transaction is one way or the other.

**Mr. Rosario Marchese:** As I understood it, there is a ceiling in terms of what can be spent, in terms of total amount. You didn't understand it that way? Perhaps he'll explain again.

**Mr. Martyn Beckett:** May I, Mr. Chair? The example that I was giving was strictly just as a sample across the number of operations that we have in Durham, the total amount that is spent. I apologize if the interpretation was that I was providing an upper limit on it. I agree with my colleague director who says it's a means of accessing the approved budget.

**Mr. Rosario Marchese:** I understand that.

**Mr. Martyn Beckett:** I'm just providing a bit of context around the use of it.

**Mr. Rosario Marchese:** Okay, so in some school boards, then, a principal can access \$500, in some others \$1,000, and it's all relative to the total amount that the board has to spend. How does that work? Do we know? Do I know? Do you know?

**The Chair (Mr. Norman W. Sterling):** Mr. Tucker.

**Mr. William Tucker:** I could use a specific example, when I was the principal of a school. I'm allocated, a small elementary school, perhaps \$40,000 for operational expenses, and then allocating to the different divisions a total amount of dollars for operational expenses—supplies and services, textbooks, materials. So the staff would have the opportunity to purchase the materials that were necessary for the classroom up to a spending limit. They could not spend any more than \$250 at any particular time. So they couldn't go to Staples and buy \$300 worth of expenses. Once they reached that limit, the budgeted amount for that division, they wouldn't be able to purchase any more.

**Mr. Rosario Marchese:** Right. I understand.

**Mr. William Tucker:** So there was no pre-determined ceiling other than the budget that was allocated.

**Mr. Rosario Marchese:** That was made clear.

**Mr. William Tucker:** Correct. So there are determined ceilings as to what can be spent at any one time. For example, superintendents have a \$1,000 ceiling on any one-time expenditure; department heads may have a \$500 ceiling, as with principals. So those are determined by board policy.

**Mr. Rosario Marchese:** Okay. A few other questions that were raised in the report.

One board still has 1,000 purchasing cards that should be investigated to determine if they need to be maintained, because of little or no activity. Maybe it was answered by one of you; I don't know. The board was in the process of contacting cardholders to see if these cards were still needed. Has that been dealt with?

**Mr. William Tucker:** That was most likely our board. That has been dealt with. We have contacted those

individuals, and purchasing cards that were used very infrequently or not at all have been withdrawn.

**Mr. Rosario Marchese:** Okay. And the auditor noted that 152 of another board's 820 issued cards have been used to purchase \$50 or less in one year. Does the ministry know if these boards have since cancelled any inactive cards? Or can the board tell us?

**Ms. Nancy Naylor:** I think the boards can answer that question, actually.

**Ms. Susan LaRosa:** I think that's the Catholic board, and we're paying attention to the cards that aren't being used. Again, I say that the cards are to facilitate—

**Mr. Rosario Marchese:** Yes, we understand that.

**Ms. Susan LaRosa:** And so therefore sometimes it's important that they have the card, even if they don't use it often. But we're monitoring those cards on a monthly basis and we're trying to streamline it. We're up to 800.

We really don't have 800, but we switched from CIBC to another firm, so therefore we had a lot of cards out there. We're down to 500-and-some now, so we cleaned that up.

**Mr. Rosario Marchese:** Okay, thank you.

**The Chair (Mr. Norman W. Sterling):** Any further questions?

I'd like to thank you all for coming. We're very interested in hearing the results of our recommendations from before, and thank you very much for complying with all of those recommendations. I'll ask members of the committee to wait a few moments after the room clears, and we'll instruct our researcher as to what we might include in a report, if there is one.

Thank you very much for coming.

*The committee continued in closed session at 1332.*





## CONTENTS

Wednesday 6 May 2009

<b>2008 Annual Report, Auditor General: Section 4.11, school boards— acquisition of goods and services.....</b>	<b>P-359</b>
Mr. Ben Levin, deputy minister, Ministry of Education	
Ms. Nancy Naylor, assistant deputy minister, elementary/secondary business and finance division, Ministry of Education	
Ms. Susan LaRosa, director of education, York Catholic District School Board	
Ms. Jean Hanson, director of education, Rainbow District School Board	
Mr. William Tucker, director of education, Thames Valley District School Board	
Mr. Martyn Beckett, director of education, Durham District School Board	
Mr. Brian Greene, executive superintendent and treasurer, Thames Valley District School Board	

### STANDING COMMITTEE ON PUBLIC ACCOUNTS

#### Chair / Président

Mr. Norman W. Sterling (Carleton–Mississippi Mills PC)

#### Vice-Chair / Vice-Président

Mr. Jerry J. Ouellette (Oshawa PC)

Mrs. Laura Albanese (York South–Weston / York-Sud–Weston L)

M<sup>me</sup> France Gélinas (Nickel Belt ND)

Mr. Ernie Hardeman (Oxford PC)

Mr. Phil McNeely (Ottawa–Orléans L)

Mr. Jerry J. Ouellette (Oshawa PC)

Mrs. Liz Sandals (Guelph L)

Mr. Norman W. Sterling (Carleton–Mississippi Mills PC)

Mrs. Maria Van Bommel (Lambton–Kent–Middlesex L)

Mr. David Zimmer (Willowdale L)

#### Substitutions / Membres remplaçants

Ms. Laurel C. Broten (Etobicoke–Lakeshore L)

Mr. Rosario Marchese (Trinity–Spadina ND)

#### Also taking part / Autres participants et participantes

Mr. Jim McCarter, Auditor General

#### Clerk / Greffier

Mr. Katch Koch

#### Staff / Personnel

Ms. Susan Viets, research officer,  
Research and Information Services