



Ministry refines focus of model development

With 10 months left before the anticipated implementation of the new funding distribution model, ministry staff met in May to take stock of the project so far and plan next steps. The conversation at the meeting was framed within the context of concerns if the new model is not in place by March 2011 on one hand and having a model that works well. The government's Workforce Adjustment Strategy and its potential implications on the ministry was another important consideration.

As Deputy Minister Audrey Roadhouse noted at the June Advisory Committee meeting, "large projects such as this typically begin with optimistic goals for addressing many issues. This energy at the start helped to ensure all the key issues were taken into account. Now, it's time to identify priorities so we can get the work done."

Participants agreed that the Advisory Committee along with the sub and technical committees have been important for building positive relationships among education partners while providing a valuable forum for sharing ministry and school division information.

Next steps to expedite the model development process include the following actions: where necessary, smaller ad hoc working groups will be created by subcommittees to advance specific pieces of work more quickly while still following the same process of submitting the outcome of their work to the associated subcommittees and then to the Advisory Committee for discussion; and, extending the deadlines of subcommittee work that do not have a direct impact on the funding structure of the model, such as the PreK-12 Strategic Framework and Accountability, Evaluation & Reporting subcommittees.

New model begins to take shape

The Base Funding Working Group created by the Financing Subcommittee presented a draft funding model to the Advisory Committee's June meeting. The framework that shapes the funding structure reflects the broad expenditure categories that make up the Chart of Accounts used by school divisions to code revenues and expenditures.

The presentation emphasized that the distribution of funding must be consistent with the agreed-upon principles and that the model is a method to distribute funding and not necessarily prescribe how school boards allocate funds.

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This publication is produced by the Ministry of Education to inform school divisions and stakeholders as we move forward on changes to how education is funded in Saskatchewan.

Please email suggestions, submissions, or comments to dianne.shannon@gov.sk.ca

Division audited financial statements

School divisions began implementing the Public Sector Accounting Board (PSAB) financial reporting standards in 2002. With recent changes to education legislation and related accountabilities, the new 2009-10 School Division Financial Reporting Manual will soon be available on the ministry's website to help school divisions navigate the changes while adhering to PSAB requirements. The manual will support improved and effective year-end reporting by clarifying processes for the Ministry of Education, school divisions, and auditors; provide consistency for school division accounting interpretations, reporting, and disclosures; and, consolidate required reporting materials.

Audited financial statements support accountability by stating an organization's financial position and results. At the same time, they add credibility and safeguarding public resources through measures such as internal control audits and compliance with legislative authorities.

Subcommittee and Technical Committee highlights

Current practices, ministry mandates, and education program and service expectations of school boards and conseil scolaire were identified by the **Programs and Initiatives Technical Committee** within the context of legislation and ministry policy and guidelines. The committee met to study education programs and services offered by the ministry branches through the lens of government goals and mandates, strategic directions, challenges, and associated costs for the ministry and school boards and conseil scolaire. Service delivery, interagency collaboration, reporting requirements, and facilities were other issues, to name a few, that were considered in this extensive overview.

The [Continuous Improvement Framework](#) (CIF) has been at the forefront of discussions at the **Accountability, Evaluation, and Reporting Subcommittee**. The CIF presently requires boards of education to develop, monitor and report on improvement plans which are based on provincial and local priorities. A set of Provincial Core Indicators guides the process for planning,

monitoring and reporting. An overview of accountability frameworks in other jurisdictions, nationally and internationally, informed the committee's discussion about the continued role of the CIF as the new funding distribution model is implemented.

The **School Division Administration and Legislation Subcommittee** is working on a discussion paper on the issue of residency. The complexity of the issue is reflected in the numerous topics associated with residency that include attendance boundaries for school divisions, immigration legislation, and transportation of students. An overview of enrolment criteria in other provinces and the United States contributed to the discussion.

Compared to a strategic plan, the PreK-12 Strategic Framework is longer term and will guide the ministry and education sector into the next decade with coherent and visionary leadership. The work of the **PreK-12 Strategic Framework Subcommittee** has included an articulation of the components of the framework (purpose, guiding principles, strategic priorities, outcomes, indicators, strategies, actions, roles and responsibilities, and relationships); a description of attributes that will guide the framework's development (e.g., clear and free of jargon, coherent, accessible, flexible and responsive); and, the development of a draft purpose statement, draft guiding principles and definitions for key words found within. In addition, the subcommittee is developing a stakeholder engagement process.

Important Dates and Deadlines

End of school division fiscal year	Aug. 31
Student enrolment data (SDS)	Sept. 30
Teacher data (TSS)	Sept. 30
Separate Board Bylaw for levy	Oct. 1
School divisions appoint local auditors	Nov. 1
Un-audited financial statements	Nov. 1
Audited financial statements	Dec. 31