



REPORT TO

REGULAR BOARD

## PROCUREMENT AND EXPENDITURE AUTHORITY REVIEW

*“Many are the plans in a person’s heart, but it is the Lord’s purpose that prevails.”*  
(Proverbs 19:21)

### Drafted

November 3, 2022

R. Putnam, Chief Financial Officer and Treasurer

### Meeting Date

December 8, 2022

## RECOMMENDATION REPORT

**Vision:** *IN GOD’S IMAGE: Growing in Knowledge, with Justice and Hope.*

**Mission:** *Nurturing the faith development and academic excellence of our Catholic learning community through the love of God, neighbour, and self.*



MULTI-YEAR STRATEGIC PLAN  
2022 - 2025

IN GOD’S IMAGE: Growing in Knowledge, with Justice and Hope



Brendan Browne  
Director of Education

Adrian Della Mora  
Associate Director of Academic  
Affairs and Chief Operating Officer

Derek Boyce  
Associate Director of Corporate  
Services and Chief Commercial Officer

Ryan Putnam  
Chief Financial Officer and Treasurer

## **A. EXECUTIVE SUMMARY**

School Board finance and procurement is governed by the Education Act and the Broader Public Sector (BPS) Procurement and Expenditure Directives. The Regional Internal Audit Team recommended in their report to the Audit Committee in January 2022 that the Board undertake a review of its procurement and expenditure authority parameters to improve operational efficiency and to align with generally accepted BPS best practices. At its November 8, 2022 meeting, the Audit Committee passed a motion recommending that the Board of Trustees direct staff to undertake such a review with the assistance of a BPS procurement expert.

## **B. PURPOSE**

This report actions a previous recommendation from the Regional Internal Audit Team and the Board's Audit Committee with respect to a Procurement and Expenditure Authority Review.

## **C. BACKGROUND/ANALYSIS**

The Broader Public Sector Procurement and Expenditure Directives outline various requirements and sector best practices.

The Regional Internal Audit Team identified that the Board's current parameters are significantly lower than the thresholds at other School Boards and those generally recommended within the various BPS Directives.

Internal controls adopted by staff have been validated by the Regional Internal Audit Team with respect to procurement and expenditure compliance.

The purpose of the Monthly Procurement Approval Report is for the awarding of contracts and approval to enter into formal commitments with vendors and suppliers after following BPS appropriate practices and guiding principles.

The Audit Committee is recommending that a review of the Board's procurement and expenditure authority policies, procedures and parameters be undertaken with the assistance of a BPS procurement expert.

## **D. RECOMMENDATION**

That the Board of Trustees direct staff to undertake a Procurement and Expenditure Authority Review with the assistance of a Public Sector procurement expert.