

Education. Mr. Levangie continued that another review is the Value for Money audit. He stated it is an in-depth review of the management action of the School Board to check on controls over all School Board decisions and expenditures.

Councillor Walker inquired about the procedure for entertaining such an audit for other areas. Mr. Levangie advised there have been no requests for such an audit besides the audit presently being conducted on the Cumberland County District School Board. Requests for these audits are considered, given limited resources. He concluded that the model now being worked upon will be the standard for the future.

There was discussion about the Province matching municipal units supplementary dollars, three to one. It was suggested that cost-sharing should be based on a percentage as opposed to three-to-one dollars. Mr. Levangie responded that cost-sharing based on percentage would not be appropriate because some municipal units are better able to contribute than others. He stated the concept of ability to pay must be recognized in the funding formula to determine supplementary and mandatory funding.

Councillor Reid inquired about the Colchester-East Hants District School Board receiving more funds due to the Indian population attending the schools within that system. Mr. Levangie advised that those additional dollars come from the Federal Department of Indian Affairs, and Indian students are not counted for funding purposes. Dollars for those students are spent by the board, but the money is recovered from the Department of Indian Affairs.

Councillor Huntington noted that the largest expenditure of the School Board is conveyance, and if it is found that contract bussing is far less expensive than the School Board owning its own fleet of buses, changes should be considered. However, it is the attitude of the School Board that the money will not be saved at the municipal level, but at the Provincial level. He asked if this has ever been considered by the Province. Mr. Levangie responded that alternative arrangements are considered when requested. He advised that transportation funds are global funds, and if the School Board is successful in reducing transportation costs beyond the projections, the funds do not have to be returned. However, the budget for the following year should be adjusted accordingly. He concluded if savings are made somewhere, it reflects back on the taxpayer at one level or another.

There was further discussion about transportation costs. Mr. Levangie referred to a clause in the Education Act which provides for a cost-free education to students between the ages of 5 and 20 years. He suggested that this includes transportation, although a legal opinion could be sought in this regard.

Councillor Deveaux inquired about the input of the Department of Education and the Funding Formula Review Committee towards supplementary funding. Mr. Levangie responded that the Committee makes a recommendation to the Provincial cabinet regarding education funding. Supplementary funding is based on ability to pay per student, and mandatory funding is based on ability to pay according to assessment.