

Item 13.1.2

**AUDITOR GENERAL**  
Halifax Regional Municipality



**Review of Supplementary  
Education Funding for HRCE**

December 11, 2024



# Background

- Request – Council to our office
- Nature of funding – Charter driven



# Audit Overview

- HRCE compliant with agreement
- Agreement is thin on details
- Management has access to collect information
  - Do no monitoring



# Compliance Testing Results

<b>Contract Requirement</b>	<b>Result</b>
1. 2022-23 annual report submitted to HRM by HRCE included the required information	Compliant
2. Actual amounts spent were reasonably within the proposed budget	Unable to determine – reasonability not defined
3. Detailed expense information provided by HRCE appear reasonably in line with contract	Mostly compliant

# Annual Reporting Testing Results

Annual Reporting Requirement	Result
1. Summary of the program supported by the funding	✓
2. Program outcomes: (a) Number of students who had the opportunity to receive enhanced fine arts programming in their classes by family of schools and grade level	✓
(b) The enrollment in optional fine arts programs by grade, age and family of schools	✓
(c) The frequency, range and locations of fine arts performances	✓
(d) The breadth of fine arts programming available across HRM	✓
(e) The number of students who had the opportunity to receive an identifiable educational enhancement in their school by family of schools and grade level	✓
3. A budget update, including allocation for the current year and multi-year projection	✓

# Budget Vs. Actual

- 2022/23 used different budget than suggested in agreement
- Insufficient details in agreement to determine flexibility
- HRCE disclosed plans in 2021/22 annual report



# Detailed Spending

- Mostly consistent with agreement
- Agreement details insufficient to determine for some expenses



# No Monitoring

- HRM can obtain any details they wish
- Required reporting does not include information needed for monitoring
- HRM does not look at anything



# Next Steps

- HRM (Management and Council) have to decide what they want to do
- This request implies concern, but lack of monitoring does not





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Questions?