

ALBERTA REGULATION 167/2018
FILED ON August 30 2018

GOVERNMENT OF ALBERTA
DEPARTMENT OF EDUCATION
MINISTERIAL ORDER (# 028 / 2018)

I, David Eggen, Minister of Education, pursuant to section 28 of the **School Act**, hereby make the Regulation in the attached Appendix, being the *Private Schools Amendment Regulation*.

DATED at Edmonton, Alberta, August 29 2018.



MINISTER OF EDUCATION

APPENDIX

School Act

PRIVATE SCHOOLS AMENDMENT REGULATION

1 The *Private Schools Regulation* (AR 190/2000) is amended by this Regulation.

2 Section 1(e.1) and (e.2) are repealed.

3 Section 2(1)(g) is amended by striking out “section 2(1) and (3) of Ministerial Order No. 004/98, *Goals and Standards Applicable to the Provision of Basic Education in Alberta*” and substituting “Ministerial Order No. 001/2013, *Student Learning, An Order to Adopt or Approve Goals and Standards Applicable to the Provision of Education in Alberta*”.

4 Section 10(1)(b) is amended by striking out “Ministerial Order No. 004/98, *Goals and Standards Applicable to the Provision of Basic Education in Alberta*” and substituting “Ministerial Order No. 001/2013, *Student Learning, An Order to Adopt or Approve Goals and Standards Applicable to the Provision of Education in Alberta*”.

5 Section 14(b) is repealed and the following is substituted:

- (b) appoint as auditor for the school a person who is registered under the *Chartered Professional Accountants Act* and who is authorized under that Act to perform an audit engagement,

6 Section 15 is repealed and the following is substituted:

Financial statements and budget

15(1) The operator of a funded private school must submit to the Minister annually on or before November 30

- (a) the original and one copy of the audited financial statements for the school’s fiscal year ending on the August 31 preceding that date, in the form prescribed by

the Minister and signed by the chair of the operating board of the school and by the treasurer or secretary-treasurer appointed under section 14(a),

- (b) an auditor's report in the form prescribed by the Minister, and
- (c) copies of any written communications between the auditor and the operator respecting the operator's internal control systems and accounting procedures.

(2) The operator of a funded private school must submit to the Minister annually on or before May 31, in the form prescribed by the Minister, the budget for the school's fiscal year starting on the September 1 following that date.

(3) An operator of more than one funded private school may, with the prior approval of the Minister, submit to the Minister

- (a) audited financial statements under subsection (1) that relate to all of those schools, and
- (b) a budget under subsection (2) that relates to all of those schools.

(4) The financial statements referred to in subsection (1)(a) must include the following information:

- (a) the remuneration, the benefits, the allowances and the expenses paid to or on behalf of the directors, secretary, treasurer or secretary-treasurer, or other officers of the operating board, each shown as a separate figure and shown separately for each of these persons;
- (b) the total of the remuneration, the total of the benefits and the total of the allowances paid to or on behalf of the person responsible for the administration of the school, regardless of the name given to the person's position;
- (c) the total of the remuneration, the total of the benefits and the total of the allowances paid to or on behalf of the persons in the following groups:
 - (i) teachers and other instructional staff employed by the operator;

(ii) other employees of the operator.

(5) An auditor must, in accordance with the Canadian Auditing Standards,

- (a) perform the auditor's examination of, and prepare the auditor's report on, the financial statements prepared under this section, and
- (b) submit the auditor's report to the operator.

(6) An operator and the employees of an operator must give the auditor access to all records, documents, books of account and vouchers of the operator at all times, and the auditor is empowered to request and receive from the operator and any employee of the operator any information and explanations that in the auditor's opinion may be necessary to enable the auditor to report as required by this section.

7 Section 18(1) is repealed and the following is substituted:

Education plan and annual education results report

18(1) The operator of a funded private school must prepare a 3-year education plan and an annual education results report for the school as required by the Minister.

8 Sections 20 and 22 are repealed.

9 This Regulation comes into force on September 1, 2018.