QUESTIONS

EVERY BOARD MEMBER SHOULD ASK

Good governance starts with good questions.

Presented by CASBO for CABE

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CASBO
Connecticut Association of School Business Officials

Today’s goal

Ask better questions without crossing the line into management.

01

GOVERNANCE

Distinguish board-level questions from operational questions.

02

OVERSIGHT

Focus on assumptions, trends, risk, alternatives and results.

03

PARTNERSHIP

Create a culture where questions can be asked and answered candidly.

OUR WORKING PREMISE FOR TODAY

“You don’t need to know everything. You need to know what to ask.”

The board’s role

Set direction • Allocate resources • Monitor results

01

SET DIRECTION

What are we trying to accomplish?

02

ALLOCATE RESOURCES

What resources should we commit?

03

MONITOR RESULTS

How will we know we are succeeding?

ADMINISTRATION’S ROLE

How the work gets done day to day.

Good board questions stay focused on purpose, resources, performance and risk.

Budget & Finance

Questions that keep the conversation at the governance level

What assumptions, changes and commitments should the board understand?

01

ASSUMPTIONS

Identify key revenue projections, enrollment trends, and expenditure formulas built into the budget model.

Focus on which underlying estimates carry the highest financial risk.

02

CHANGES

Pinpoint the top factors driving major cost or revenue variances from prior year actuals and forecasts.

Understand operational shifts and strategic reallocations behind budget swings.

03

COMMITMENTS

Distinguish between one-time resource uses and ongoing multi-year fiscal obligations.

Evaluate long-term sustainability before approving new programs or positions.

Budget & Finance

Ask about assumptions, trends, alternatives, risk and results.

Key governance questions to evaluate financial health and sustainability

01

ASSUMPTIONS & RISK

What assumptions are built into this budget — and which ones carry the greatest risk?

Examine key revenue projections, enrollment trends, and expenditure formulas.

02

DRIVERS OF CHANGE

What are the five things driving the change from last year?

Pinpoint major cost and revenue variances from prior year actuals.

03

COST COMMITMENTS

Is this a one-time cost or an ongoing commitment?

Distinguish between single-year resource uses and multi-year obligations.

Budget & Finance |

Focus on what the board needs to know, decide or monitor.

Key governance questions to evaluate financial health and sustainability

04

RESOURCE SUSTAINABILITY

Are we using one-time resources to support recurring expenses?

Evaluate whether temporary revenue streams or reserves are masking long-term operational deficits and multi-year obligations.

05

YEAR-END FORECAST

Where do we expect to finish the year — and what has changed since our last forecast?

Track trajectory against initial budget projections and pinpoint major cost or revenue variances from prior forecasts.

People & Capacity

Questions that keep the conversation at the governance level

Can the district deliver its commitments with the people and knowledge it has?

01

STAFFING & CAPACITY

Evaluating workforce size, operational workload, and execution capacity across district teams.

Focus on position vacancies, overtime trends, recruitment bottlenecks, and retention risks affecting service delivery.

02

KNOWLEDGE & EXPERTISE

Assessing institutional knowledge depth, single-point dependencies, and long-term talent continuity.

Identify key personnel risks, succession gaps, and multi-year workforce shifts required to sustain district goals.

People & Capacity |

Ask about assumptions, trends, alternatives, risk and results.

Evaluating workforce capacity, operational risks, and resource allocation

06

VACANCIES & SERVICES

Are budgeted positions actually filled, and where are vacancies affecting operations or services?

Examine current staffing levels against budgeted FTEs to identify operational bottlenecks and service disruptions.

07

OVERTIME & CONTRACTS

Where are overtime, substitute costs or contracted services increasing — and why?

Analyze cost drivers replacement spending, temporary coverage, and reliance on third-party vendors.

08

RECRUITMENT & RETENTION

Which positions are difficult to recruit or retain?

Pinpoint hard-to-fill roles, high-turnover departments, and competitive market pressures affecting workforce stability.

People & Capacity |

Focus on what the board needs to know, decide or monitor.

Evaluating institutional knowledge, succession risks, and long-term workforce evolution

09

INSTITUTIONAL KNOWLEDGE

Where are we dependent on one person's institutional knowledge?

Identify single-point dependencies, critical skill gaps, key personnel risks, and operational roles lacking succession depth across district teams.

10

WORKFORCE PLANNING

What workforce changes should the board be anticipating over the next several years?

Evaluate long-term demographic shifts, retirement projections, evolving skill requirements, and multi-year structural staffing needs.

Operations & Capital |

Questions that keep the conversation at the governance level

What are we maintaining, postponing or committing to?

MAINTAINING

FACILITIES & ASSETS

Evaluating current facilities, ongoing operations, and core infrastructure needs.

Review essential maintenance standards to protect long-term physical assets and operational continuity.

POSTPONING

DEFERRED CAPITAL

Identifying delayed replacements, deferred maintenance, and financial risks.

Analyze long-term consequences, cost compounding, and risk exposure of delaying critical capital investments.

COMMITTING

MAJOR CONTRACTS

Reviewing multi-year commitments, vendor contracts, and long-range plans.

Assess total financial obligations, strategic alignment, and alternative options prior to final approval.

Operations & Capital |

Ask about assumptions, trends, alternatives, risk and results.

Assessing facilities planning, deferred maintenance risks, and asset lifecycle costs

11

FACILITIES & CAPITAL

Do we have a current facilities and capital plan?

Evaluate comprehensive long-range capital planning, facility alignment, and strategic infrastructure resource allocation.

12

DEFERRED MAINTENANCE

What maintenance or replacement are we deferring — and what happens if we wait?

Analyze cost compounding, potential operational disruptions, and long-term financial risk exposure from postponed repairs.

13

ASSET LIFECYCLE

What is nearing end-of-life, and is the replacement cost reflected in our long-range planning?

Identify aging critical infrastructure and ensure future replacement expenditures are built into long-range budget models.

Operations & Capital |

Focus on what the board needs to know, decide or monitor.

Evaluating major commitments, alternatives, and key operational trends

14 MAJOR CONTRACTS & COMMITMENTS

Before approving a major contract, what alternatives were considered and what is the total commitment?

Governance Focus Areas:

- Evaluate alternative proposals and vendor selection criteria.
- Review total multi-year financial and operational obligations.
- Ensure rigorous exit clauses and performance safeguards.

15 OPERATIONAL TREND OVERSIGHT

What operational trend should the board be paying more attention to?

Governance Focus Areas:

- Identify key operational metrics drifting from projections.
- Separate routine fluctuations from systemic long-term shifts.
- Proactively mitigate operational risks before critical failure.

Risk & Controls | Governance Oversight

Questions that keep the conversation at the governance level

What could go wrong, and how would the board know?

PART 01

RISK IDENTIFICATION & EXPOSURE

What could go wrong?

Governance Focus Areas:

- Identify potential operational, financial, and strategic risks.
- Evaluate vulnerability areas and single points of failure.
- Assess potential magnitude and impact on key outcomes.

PART 02

BOARD OVERSIGHT & MONITORING

How would the board know?

Governance Focus Areas:

- Establish early warning metrics and threshold reporting.
- Ensure robust internal control systems and audit visibility.
- Monitor proactive risk mitigation and management responses.

Risk & Controls |

Ask about assumptions, trends, alternatives, risk and results.

Evaluating organizational exposure, risk monitoring, and prior audit issues

16 ORGANIZATIONAL RISK

What are our three biggest organizational risks right now?

Governance Focus Areas:

- Identify top strategic, operational, & financial risks.
- Evaluate likelihood and severe impact scenarios.
- Prioritize key organizational vulnerability points.

17 OVERSIGHT & MONITORING

Who is responsible for managing each risk, and how would the board know if the risk were increasing?

Governance Focus Areas:

- Assign explicit management ownership per risk.
- Establish early warning key risk indicators (KRIs).
- Define clear threshold triggers for board alerts.

18 AUDIT & UNRESOLVED ISSUES

Were there audit findings, management-letter comments or prior issues that remain unresolved?

Governance Focus Areas:

- Review prior external & internal audit reports.
- Track implementation status of management responses.
- Ensure corrective actions are executed promptly.

Risk & Controls |

Focus on what the board needs to know, decide or monitor.

Evaluating internal control limitations, operational continuity, and vendor resilience

19 CONTROL RISKS & SEGREGATION OF DUTIES

Where is segregation of duties difficult, and how are those control risks mitigated?

Governance Focus Areas:

- Identify key financial & operational roles with concentrated authority.
- Evaluate compensating controls, dual approvals, and secondary reviews.
- Ensure independent oversight and periodic audit verification.

20 BUSINESS CONTINUITY & VENDOR RISK

If a critical system or vendor failed tomorrow, how prepared are we to continue operations and recover?

Governance Focus Areas:

- Assess critical system dependencies & single points of vendor failure.
- Review disaster recovery response timelines and backup operational plans.
- Verify regular testing of data restoration and business continuity readiness.

Results & Accountability | Governance Overview

Questions that keep the conversation at the governance level

The Core Governance Inquiry Framework

01 STRATEGIC INTENT & PURPOSE

What are we trying to accomplish?

Governance Focus Areas:

- Define clear strategic goals and intended organizational impacts.
- Ensure alignment with board policies, mission, and long-term vision.
- Validate baseline assumptions and problem scope prior to commitment.

02 MEASUREMENT & IMPACT

How will we know it worked?

Governance Focus Areas:

- Establish measurable key performance metrics and success criteria.
- Set explicit evaluation timelines and board reporting schedules.
- Monitor ongoing data and outcomes to ensure accountability.

Results & Accountability

Ask about assumptions, trends, alternatives, risk and results.

21 PROBLEM IDENTIFICATION

What problem are we trying to solve?

22 EXPECTED IMPACT

What did we expect this investment, program or initiative to accomplish?

23 DATA & EVIDENCE

What does the data tell us so far?

Results & Accountability |

Focus on what the board needs to know, decide or monitor.

24 EVALUATION & TIMELINE

How will we know whether it worked — and when will we evaluate it?

25 CRITICAL REFLECTION

What aren’t we asking that we should be asking?

The governance test

Is this a board question—or an operational direction?

BOARD / GOVERNANCE	MANAGEMENT / OPERATIONS
Why has overtime increased 25%?	Which employee worked overtime Saturday?
Why are transportation costs increasing?	Why is this particular student on this route?
What alternatives did we consider?	Tell staff which vendor to use.
What trend should the board monitor?	Direct staff on how to fix an individual problem.

Five follow-up questions

Useful in almost any board conversation

1. **What has changed since we last discussed this?**
2. **What are the alternatives?**
3. **What happens if we do nothing?**
4. **What should the board be watching?**
5. **When should this come back to us?**

The question behind every question

The central filter for effective board oversight and governance

THE CORE GOVERNANCE QUESTION

“How does this help us fulfill our responsibility to students and the community?”

GOVERNANCE PRINCIPLE

Good governance is not measured by how many questions a board asks—but by whether it asks the questions that matter.

Thank you!

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