

Action Plan and Progress Assessment (APPA) for the implementation of audit recommendations from the OAG- Prepared for the Select Standing Committee of Public Accounts
Attention: Mike Bernier, Chair and Rick Glumac, Deputy Chair of the Select Standing Committee on Public Accounts

School District No. 36 (Surrey) and Ministry of Education

An Independent Audit of Executive Expenses at School District 36 Released [09/19]

<http://www.bcauditor.com/pubs>

PAC Meeting Plan ¹	[07/11/19]	Prepared by: Ministry of Education and Greg Frank, School District No. 36 (Surrey)	Reviewed by: Scott MacDonald, Deputy Minister
1 st APPA Update	[24/02/21]	Prepared by: Ministry of Education and Simon Ayres, School District No. 36 (Surrey)	Reviewed by: Scott MacDonald, Deputy Minister
2 nd APPA Update	[DD/MM/YY]	Prepared by: [Name], [Organization Name]	Reviewed by: [Name of Deputy Minister or Assistant Deputy Minister]

Rec. # Accepted? Yes / No ²	OAG Recommendations	Actions Planned & Target Date(s) ³	Assessment of Progress to date ⁴ and Actions Taken ⁵ (APPA update)
Yes/No	Include each recommendation from the OAG report on a separate row	Briefly describe the action(s) you plan to take to address the recommendation. Note: If you have <u>not</u> accepted the recommendation, explain your rationale for not accepting the recommendation; this may include any alternative actions you will take and how those actions mitigate the risk underlying the OAG recommendation. <i>(Note: If your original "Actions Planned" description requires revision in subsequent APPA updates, please identify as "Revised" where necessary.)</i> Target Date: dd/mm/yyyy	Progress Assessment: "Fully or substantially implemented," "Partially implemented" or "No action taken" Actions Taken & Discussion: This section provides you an opportunity to describe the actions that you have taken, to fully implement the OAG recommendation. Also include any relevant comments that will help PAC members understand your progress to date and your assessment of that progress. Note: If the you have <u>not</u> accepted the OAG recommendation and have planned alternative actions, assess your progress as above and describe the actions that you have taken.

¹ The audited organization will be required to present their initial action plan at this meeting (i.e. First three columns completed for each OAG recommendation included in the audit report)

² For each recommendation, the audited organization should state whether or not they have accepted the recommendation and plan to implement it fully by typing either "Yes" or "No" under the number of the recommendation.

³ Target date is the date that audited organization expects to have "fully or substantially implemented" the recommendation. If several actions are planned to implement one recommendation, indicate target dates for each if they are different.

⁴ The Select Standing Committee on Public Accounts (PAC) will request that the audited organization provide a yearly update (i.e. completed "Assessment of Progress and Actions Taken" column) until all recommendations are fully implemented or otherwise addressed to the satisfaction of the PAC. This is for the APPA update.

⁵ This action plan and the subsequent updates have not been audited by the OAG. However, at a future date that Office may undertake work to determine whether the entity has implemented the recommendations. The results of that work will be reported in a separate report prepared by the OAG.

Please provide your email response to:

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Cc email to: the Office of the Auditor General of British Columbia actionplans@bcauditor.com

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<p>Yes</p>		<p><u>Ministry of Education</u></p> <p>Report findings shared broadly with all 60 school districts and the BC Association of School Business Officials (BCASBO).</p> <p>Memo issued to 60 school districts as a reminder that Government’s provincial purchasing card program is available to them.</p> <p>Ministry reviews all school district financial reports to ensure alignment with <i>School Act</i> and <i>Financial Information Act</i> compliance reporting.</p> <p>Target Date: Complete</p> <p>New provincial policy framework, in alignment with CPPM, to clarify financial planning and reporting requirements for all school districts in BC.</p> <ul style="list-style-type: none"> • expectation that funds are spent on services to students. • transparent reporting on budget decisions and actual spending. • expectations for budget process, including role of local partners. <p>Development of a Financial Management Guidebook with templates and best practices around financial management and reporting.</p> <ul style="list-style-type: none"> • Guidebook to include simple templates and best practice examples to promote consistency in financial plans, transparency of information across all school districts. • Ministry to develop in conjunction with school district staff through a new financial management advisory committee. <p>Target Date: 30/06/2021</p>	<p>Progress Assessment: Fully Implemented</p> <p>Actions Taken & Discussion: School districts have received, and will continue to receive, regular reminders that Government’s provincial purchasing card program is available to them.</p> <p>Progress Assessment: Partially Implemented.</p> <p>Actions Taken & Discussion: The Ministry of Education has developed good practice guidance materials in partnership with the Financial Health Working Group. This Group consisted of membership from the Ministry, BC School Trustees Association (BCSTA), BC School Superintendents Association (BCSSA), BC Association of School Business Officials (BCASBO), Office of the Auditor General, and Office of the Comptroller General of BC.</p> <p>In Spring 2017, the Ministry of Education issued best practices toolkits for Boards of Education and school district staff on various financial management topics, to use immediately, and have been engaging with the sector over the past several years. For example, we provided a list of questions for school trustees to consider when engaging with staff on the budget and financial updates, and are working on additional materials to support Boards and district staff in the area of risk management. Other financial management topics covered include:</p> <ul style="list-style-type: none"> • policy on accumulated surplus • budget monitoring and reporting policies and processes • capacity-building initiatives for school trustees and superintendents • policy guidance on the establishment of Audit Committees, including internal audit processes • financial statement discussion and analysis reporting • strategic planning and risk assessment processes, incorporating this information into budget decision making <p>With feedback from sector management partners, the Ministry of Education will continue to improve these materials in subsequent years, learning from best practices going forward.</p> <p>Recommendations from the Funding Model Review addressing Financial Management and Accountability result in additional guidance and direction provided to the Education Sector. In February 2020, the Ministry of Education and the BCSTA signed a Memorandum of Understanding for establishing a provincial protocol</p>
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Rec. # Accepted? Yes / No ²	OAG Recommendations	Actions Planned & Target Date(s) ³	Assessment of Progress to date ⁴ and Actions Taken ⁵ (APPA update)
			<p>for school district reserves. The Ministry will continue to work with BCSTA to implement recommendations of the Funding Model Review.</p> <p>The Ministry has also established a Financial Management Committee (FMC) consisting of six Secretary Treasurers and a representative from the First Nations Education Steering Committee. The FMC is contributing to new Ministry policies on Financial Planning and Reporting and Operating Surplus.</p>

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<p>1. Yes</p>	<p>School District 36 (SD36) align its policies more closely with Treasury Board's <i>Core Policy and Procedure Manual</i> in areas including:</p> <ul style="list-style-type: none"> a) employer-paid food for meetings b) maximum per diem rates and eligible time frames c) the use of purchasing cards for travel and individual business expenses 	<p><u>SD36 (Surrey)</u></p> <p>The Surrey School District will be reviewing its policies and procedures and their alignment with Treasury Board's <i>Core Policy and Procedure Manual</i>. In particular, the district will focus on the issues identified in the report including: employer-paid food for meetings, maximum per diem rates and eligible time frames, as well as the use of PCards for travel and individual business expenses.</p> <p>The use of PCards with respect to business travel and meal expenses will be reviewed in an effort to determine the appropriate balance between the level of risk to the district and the operational efficiency of processing these transactions.</p> <p>Target Date: 30/09/2021 – Revised</p>	<p>Progress Assessment: Partially Implemented</p> <p>Actions Taken & Discussion: Staff have reviewed the findings of the report and are in the process of finalizing a report of recommendations to change existing Board policy, to modify its allowances for business meetings and travel per diem rates to be more closely aligned with the <i>Core Policy and Procedure Manual</i>. In addition, Staff are reviewing the PCard program with the intent to limit PCard use for business travel use and meal provisions.</p>
<p>2. Yes</p>	<p>SD36 enforce its policy requirements for employees when making expense claims. Specifically, claimants should consistently document:</p> <ul style="list-style-type: none"> a) details and the business purpose for activities underlying expense claims b) the business rationale for holding a meeting during a mealtime 	<p><u>SD36 (Surrey)</u></p> <p>The district will also review its transaction processing practices to ensure that the requirements of these policies and procedures are consistently enforced, particularly around the documentation of details and the business purpose for activities underlying expense claims, and the business rationale for holding a meeting during a meal time.</p> <p>In addition, the district has initiated the process of establishing an Internal Audit Committee with external representation. The new committee will be tasked with reviewing the district's reimbursement policies and procedures, as well as reviewing internal controls to ensure consistent enforcement. The Internal Audit Committee will be established during the 2019-2020 fiscal year.</p> <p>Target Date: 30/09/2021 – Revised</p>	<p>Progress Assessment: Partially Implemented</p> <p>Actions Taken & Discussion:</p> <p>Part 1) The district has modified its processes to ensure proper documentation, including identification of the number of persons, purpose and date of meetings.</p> <p>Part2) The district has now established an Audit Committee comprised of 2 Board members and an external community representative as well as selected senior staff. This committee has met to establish its terms of reference and duties. Staff are in the process of preparing a report for the committee of the changes implemented to current business processes to ensure compliance to the findings of the OAG report.</p>

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