

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. 61 (Greater Victoria) and Ministry of Education

An Independent Audit of Executive Expenses at School District 61 Released 05/18

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

PAC Meeting Plan <sup>1</sup>	19/07/18	Prepared by: Ministry of Education and Mark Walsh, School District No.61 (Greater Victoria)	Reviewed by: Reg Bawa, Assistant Deputy Minister
1 <sup>st</sup> APPA Update	06/03/20	Prepared by: Ministry of Education and Shelley Green, School District No.61 (Greater Victoria)	Reviewed by: Reg Bawa, Assistant Deputy Minister
2 <sup>nd</sup> APPA Update	24/02/21	Prepared by: Ministry of Education and Kim Morris, School District No. 61 (Greater Victoria)	Reviewed by: Reg Bawa, Assistant Deputy Minister

Rec. # Accepted? Yes / No <sup>2</sup>	OAG Recommendations	Actions Planned & Target Date(s) <sup>3</sup>	Assessment of Progress to date <sup>4</sup> and Actions Taken <sup>5</sup> (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. <b>Note:</b> 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>  <b>Target Date:</b> dd/mm/yyyy	<b>Progress Assessment:</b> "Fully or substantially implemented," "Partially implemented" or "No action taken" <b>Actions Taken &amp; Discussion:</b> 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. <b>Note:</b> If you have <u>not</u> accepted the OAG recommendation <b>and</b> have planned alternative actions, assess your progress as above and describe the actions that you have taken.

<sup>1</sup> 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)

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> 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.

<sup>5</sup> 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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1. Yes	School District 61 (SD61) improve the clarity of its reimbursement policy by adding details about the type of entertainment expenses that are payable by the district.	SD61 plans to review and enhance the language in its reimbursement policies and procedures including adding clarity to the type of entertainment expenses that are payable by the District.  <b>Target Date:</b> 30/06/2021 – Revised	<b>Progress Assessment:</b> Partially Implemented <b>Actions Taken &amp; Discussion:</b> The Board approved the following motion on May 28, 2018: “That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review.” The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion. Following the Audit Committee review, reimbursement policies/regulations and purchasing card use guidelines will be updated. Purchasing Card Guidelines have been updated. Reimbursement administrative procedure under review and draft to Management team in March 2021; final publishing and distribution in April 2021.
2. Yes	SD61 require staff to review and sign their Reimbursement Policy and Card Use Guidelines to document that they have read and understand the policies related to the payment of employee expenses.	The District will update its processes to ensure that the reimbursement policies and procedures, as well as the purchasing card use guidelines, are reviewed and signed off by all employees on a periodic basis.  <b>Target Date:</b> 30/06/2021 – Revised	<b>Progress Assessment:</b> Partially Implemented <b>Actions Taken &amp; Discussion:</b> The Board approved the following motion on May 28, 2018: “That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review.” The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion. Following the Audit Committee review, reimbursement policies/regulations and purchasing card use guidelines will be updated. Once the policies/regulations and guidelines are updated, a process will be put in place for regular staff review and signoff. Purchasing Card Guidelines have been updated. Signoff by cardholders is partially completed as at February 2021. In future there will be an on-line signoff process which will be more efficient. Working with technology department for annual or bi-annual on-line consent to agreement for p-card and work-related expenses at school start-up.

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3. Yes	SD61 adopt practices consistent with Treasury Board's Core Policy and Procedures Manual, which requires employees to pay for their business expenses first and then be reimbursed.	<p>The District has established its own policies and procedures following the spirit and intent of the Treasury Board's <i>Core Policy and Procedures Manual</i> (CPPM). The District will review its practices for consistency with core government policy.</p> <p>Given that the District has not had any issues with the occasional use of its Purchasing Cards for business travel expenses, the District plans to continue to use Purchasing Cards in this manner and ensure close monitoring of potential expenses that could fall outside of District policies and procedures.</p> <p><b>Target Date:</b> 30/06/2021 – Revised</p>	<p><b>Progress Assessment:</b> Partially Implemented</p> <p><b>Actions Taken &amp; Discussion:</b> The Board approved the following motion on May 28, 2018: "That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review." The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion.</p> <p>The District is researching the BMO Corporate Card (personal liability) versus the Purchasing Card (District Liability), as well as the volume of travel expenses for its 3000+ employees and 500 P-Cards. As well, the District is determining the added workload of reimbursing up to 500 employees through accounts payable throughout the year, in order to staff the department correctly. Once research has concluded, procedures and workload are determined, and budget is passed with any increased staffing, the District will provide a training program to p-card, now corporate cardholders.</p>
4. Yes	SD61 enforce its policy requirement that all entertainment-type expense claims include details of the names of guests and their organizations, and the business purpose for the meeting.	<p>In reviewing transactions, the District will ensure that the requirements of these policies and procedures are consistently enforced.</p> <p><b>Target Date:</b> Effective immediately</p>	<p><b>Progress Assessment:</b> Complete</p> <p><b>Actions Taken &amp; Discussion:</b> The Board approved the following motion on May 28, 2018: "That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review." The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion.</p> <p>On June 25, 2018, an email was sent out from the Associate Secretary-Treasurer to all schools and departments regarding the requirement to document this information for all reimbursements and purchasing card transactions related to business meetings. On the same day, an email was also sent by the Associate Secretary-Treasurer to all staff in Financial Services/Purchasing regarding the requirement to ensure that this information has been documented prior to reimbursement/processing. Secondary reviews by the Manager, Accounting or Associate Secretary-Treasurer will verify that this information is being documented.</p>

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5. Yes	SD61 disclose all executive business expenses, as required by the <i>Financial Information Act</i> .	The District will change its long-term practice around the disclosure of executive business expenses to ensure that it is in compliance with the <i>Financial Information Act</i> and meets the expectations of the Ministry of Education.  <b>Target Date:</b> 30/06/2019	<b>Progress Assessment:</b> Complete <b>Actions Taken &amp; Discussion:</b> The Board approved the following motion on May 28, 2018: "That the Board of Education of School District No. 61 (Greater Victoria) send the <i>An Independent Audit of Executive Expenses at School District No. 61</i> report to the Audit Committee for further review." The next Audit Committee meeting is scheduled for mid-September and this item is on the agenda for discussion.  Effective July 1, 2018, Financial Services will begin to flag all business expenses for the executive members included in the audit report. Furthermore, it is anticipated that there will be direction provided to all school districts by the Ministry of Education (MOE) regarding best practices to ensure consistent Statement of Financial Information reporting across the Province. The District anticipates following the direction provided by the MOE.

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