

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

IMPROVING BUDGETING AND EXPENDITURE MANAGEMENT IN THE PUBLIC EDUCATION SYSTEM – Released 05/16

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PAC Meeting Plan ¹	05/10/16	Prepared by: Ministry of Education	Reviewed by: Dave Byng, Deputy Minister
1 st APPA Update	27/11/17	Prepared by: Ministry of Education	Reviewed by: D. Scott MacDonald, Deputy Minister
2 nd APPA Update	26/02/19	Prepared by: Ministry of Education	Reviewed by: D. Scott MacDonald, Deputy Minister
3 rd APPA Update	12/03/20	Prepared by: Reg Bawa, Ministry of Education	Reviewed by: D. Scott MacDonald, Deputy Minister
4 th APPA Update	24/02/21	Prepared by: Reg Bawa, Ministry of Education	Reviewed by: D. Scott MacDonald, 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 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.

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<p>1. Yes</p>	<p>The Ministry of Education provide school districts with guidance, support and expectations for developing and communicating strategic plans that demonstrate how the priorities identified and goals set inform both operational strategies and budget decisions.</p>	<p>The Ministry of Education is working with school districts and provincial education partners to develop and implement an improved K-12 Framework for Enhancing Student Learning, which will support consistent and focused public planning amongst Boards of Education to improve student outcomes in the public school system.</p> <p>Target Date: 30/06/2021 – Revised</p>	<p>Progress Assessment: Substantially implemented.</p> <p>Actions Taken & Discussion: Sector-wide consultations and sessions have occurred to support implementation of <i>BC’s Framework for Enhancing Student Learning (“Framework”)</i>, and the development of district plans.</p> <p>An outline describing the <i>Framework’s</i> key elements and directions was posted on the ministry’s web site.</p> <p>After two years of initial implementation, the <i>Framework</i> was formally endorsed by Deputy Minister in October 2017 to board chairs, superintendents, and secretary treasurers from all districts, with a formal expectation that each district develop multi-year district and school plans that are reviewed and updated annually.</p> <p>A provincial-wide capacity building initiative was also launched and communicated to these education management partners, with a key focus being on Strategic Planning and Supports for Districts. Under this initiative, work has begun with district and sector leaders to develop resources and strategies that support effective strategic planning across BC’s public education system.</p> <p>Draft <i>Framework</i> Policy has been piloted by 9 school districts in 2019 to support full implementation for September 2020. On-going sector outreach to support the implementation of the Policy and requirements including a Continuous Improvement Review Program.</p> <p>Actions Taken since March 2020 or Planned to be Taken:</p> <p>The 2019/20 Framework pilot concluded in March 2020, when the COVID-19 pandemic started. District and education stakeholders provided feedback that was incorporated in the final Enhancing Student Learning Ministerial Order (Order) and Framework for Enhancing Student Learning Policy (Policy). Stakeholders and rightsholders involved include BC Association of School Business Officials (BCASBO), BC School Trustees Association (BCSTA), BC School Superintendent’s Association (BCSSA), First Nations Education Steering Committee (FNESC), Metis Nation, BC Confederation of Parent Advisory Councils (BCCPAC), BC Principals and Vice Principals Association (BCPVPA), Canadian Union of Public Employees (CUPE) and BC Teachers’ Federation (BCTF).</p> <p>The Order and Policy came into effect on September 1, 2020. The Order and Policy’s purpose is to improve educational outcomes for all students and improve equity of learning outcomes for Indigenous students, children and youth in care, and students with disabilities or diverse abilities.</p> <p>Under the Order, boards will have to submit an annual Enhancing Student Learning Report to the Minister outlining students’ intellectual, human and social, and career development. The Report requires the performances of student sub-populations, including Indigenous students living on and off reserve, to be detailed separately as to encourage initiatives to improve the equity of their outcomes.</p>
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			The implementation strategy for 2020/21, entitled Framework in Action virtual Learning Series, including speaker sessions and the practical Gearing Up sessions, and the short video series entitled Sector Talks, invites the BC education sector to build their capacity to implement the Order and Policy. Topics of focus include strategic planning and engagement, alignment of financial and operational plans, and priority-based budgeting.
2. Yes	The Ministry of Education provide school districts with guidance, support and expectations for documenting and communicating the actual results achieved compared to the budget and the goals developed during the strategic planning process.	The Ministry will take a three-step approach: <ul style="list-style-type: none"> communicate to all school districts guidance regarding monitoring the achievement of strategic goals to enhance student learning and success, including the development of best practices; Target Date: 30/06/2017	<p>Progress Assessment: Implemented.</p> <p>Actions Taken & Discussion: Provincial consultation occurred to inform the ministry’s reporting of key outcomes for student achievement at the provincial and district levels.</p> <p>To support planning and use of evidence, the ministry has developed and publicly posted a web-based reporting tool that provides easy access to results on key provincial indicators for the Province and each school district in British Columbia. The tool may be accessed at http://studentsuccess.gov.bc.ca</p> <p>A refined version of the site has been developed by Ministry staff for government consideration and direction.</p> <p>Actions Taken since March 2020 or Planned to be Taken:</p> <p>The August 2020 Framework Implementation Guide provides guidance, support and expectations to school districts on how to implement the Enhancing Student Learning Ministerial Order (Order) and the Framework for Enhancing Student Learning Policy (Policy) by clearly communicating how to structure strategic and operational plans. The use of evidence-informed SMART goals is highly encouraged to measure progress.</p> <p>Resources to support development and communication of strategic and operational plan progress is made available through the Source, a SharePoint repository hosting Framework materials. A public-friendly version of the site has been developed and is awaiting approvals for launch.</p>

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<p>2. continued</p>		<ul style="list-style-type: none"> issue guidance on budget-to-actuals monitoring and reporting, based on existing promising financial practices; and <p>Target Date: 30/06/2017</p>	<p>Progress Assessment: 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 includes membership from the Ministry, BC School Trustees Association, BC School Superintendents Association, BC Association of School Business Officials, Office of the Auditor General, and Office of the Comptroller General of BC. Budget monitoring and reporting good practices have been communicated to school districts. K-12 partner associations and the Ministry, will support development and implementation of the Financial Governance and Accountability materials, including working sessions during upcoming events. In 2018, the Province appointed an independent review panel to undertake a review of how public education is funded. The panel recommended making improvements to ensure greater equity, accountability and financial management, so all students are supported to reach their full potential. The Ministry of Education will work collaboratively with school boards and other partners to implement improved public accountability, including ensuring school districts:</p> <ul style="list-style-type: none"> engage parents, caregivers and community members in the development of school districts' strategic plans, well in advance of setting their budgets, to meet student needs; continuously monitor and publicly report on student outcomes, such as numeracy, literacy and graduation rates, so gaps in student achievement are identified and services can be planned based on proven strategies; and ensure strategic plans and financial decisions are focused on improving student outcomes and meeting all students' needs, including inclusive education, Indigenous education, students from low-income families and other vulnerable students. <p>Recommendations from the Funding Model Review focusing on themes of:</p> <p>Accountability – A sound accountability framework is a critical part of the funding allocation model. Improving student outcomes and educational transformation requires accountability for the use of funding.</p> <p>Financial Management – Understanding cost pressures, sound planning and ensuring that resources are used to support student outcomes underpin the education funding system.</p> <p>Actions Taken since March 2020 or Planned to be Taken:</p> <p>The Enhancing Student Learning Ministerial Order (Order) require school boards to submit an annual report, entitled Enhancing Student Learning Report, to the Minister outlining their students' intellectual, human and social, and career development. The Report requires the performances of student sub-populations, including Indigenous students living on and off reserve, to be detailed separately as to encourage initiatives to decrease the gap in student achievement through the use of proven strategies.</p>
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		<ul style="list-style-type: none"> establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector. <p>Target Date: 30/09/2021 – Revised</p>	<p>Districts are expected to expand on their local context and how they use their local success measures to ensure continuous improvement of student outcomes.</p> <p>Since January 2021, six districts have been piloting an accelerated version of the Continuous Improvement Program (CIP) in advance of a full launch in the 2021/22 school year. CIP was first introduced in the August 2020 Framework Implementation Guide to ensure districts are supported through a cycle of continuous improvement and to improve public accountability. Participation in the CIP pilot will improve strategic planning and operational, including financial, plan alignment while ensuring the focus is on improving student outcomes, particularly for Indigenous students, children and youth in care, and students with disabilities or diverse abilities.</p> <p>Progress Assessment: Substantially Implemented.</p> <p>Actions Taken & Discussion: 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 for school district reserves. The Ministry will continue to work with BCSTA to fully implement.</p>

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<p>3. Yes</p>	<p>Every school district develop a strategic plan that shows how the process for identifying priorities and setting goals informs operational strategies and budget decisions, and then communicate that plan to all stakeholders.</p>	<p>Consult with K-12 sector stakeholders to develop financial health metrics for school districts, including best practices in financial planning to support student achievement. Target Date: 30/09/2017</p> <p>Develop and publicly post a Ministry policy that both requires all school districts to develop and publicly post a strategic plan that includes guiding instructions; pursuant to sections 8.3 and 81 of the <i>School Act</i>. Target Date: 30/04/2020 – Revised</p>	<p>Progress Assessment: Substantially Implemented.</p> <p>Actions Taken & Discussion: Financial governance and accountability guidance materials and training have been provided to members of BCSTA, BCSSA and BCASBO.</p> <p>An outline describing the key elements of <i>BC’s Framework for Enhancing Student Learning</i> has been posted on the ministry’s web site.</p> <p>In October 2016, a full-day session on strategic planning was held with board chairs, superintendents, and secretary treasurers from all districts across the province.</p> <p>Regional sessions were held across the province to support district planning efforts to enhance student learning, including districts sharing their current strategic planning processes and plans.</p> <p>Actions Taken since March 2020 or Planned to be Taken:</p> <p>The publicly-available Enhancing Student Learning Ministerial Order (Order) and the Framework for Enhancing Student Learning Policy (Policy) came into effect in September 2020. The Order and Policy’s purpose is to focus strategic and operational plans on improving educational outcomes for all students and improving equity for Indigenous students, children and youth in care, and students with disabilities or diverse abilities.</p> <p>The Framework in Action and Gearing Up virtual learning series, and Sector Talks short videos build the capacity of trustees and senior district leaders to improve their community engagement, make evidence-informed decisions, set SMART goals focused on student outcomes that informs operational strategies and budget decisions. District strategic and operational plans are expected to be available publicly. The Enhancing Student Learning Reports completed by districts on the students’ intellectual, human and social, and career development measures, set out in the Order, are to be submitted to the Minister annually.</p> <p>Progress Assessment: Substantially Implemented.</p> <p>Actions Taken & Discussion: After two years of initial implementation of <i>BC’s Framework for Enhancing Student Learning</i>, board chairs, superintendents and secretary treasurers from across the province were told in October 2017 that the Framework and its focus on clear goals, effective planning, communication of evidence, and system-wide capacity building is now formally required for all school districts in British Columbia.</p> <p>By end of 2017-18 school year, district plans will be developed with each district’s education stakeholders and publicly posted on each district’s website. To support reporting out of results achieved across the sector, links to each district’s plans will be compiled on the Ministry’s new system performance website http://studentsuccess.gov.bc.ca .</p>
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		<p>Establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector.</p> <p>Target Date: 30/06/2021 – Revised</p>	<p>Significant engagement with education partners, rights holders and the sector has taken place to advise on the DRAFT <i>Framework for Enhancing Student Learning Policy</i> and the Guide for Implementation. Policy has been developed and is being finalized.</p> <p>Actions Taken since March 2020 or Planned to be Taken:</p> <p>The Enhancing Student Learning Ministerial Order (Order) and the Framework for Enhancing Student Learning Policy (Policy) came into effect in September 2020. The Order and Policy’s purpose is to focus strategic and operational plans on improving educational outcomes for all students and improving equity for Indigenous students, children and youth in care, and students with disabilities or diverse abilities.</p> <p>The Education Analytics Office (EAO) has been supporting with the Order and the Policy implementation to build the data and analytical capabilities of school districts. Districts are encouraged to reach out to the Ministry with questions to improve their understanding of data to establish clear targets to measure and report out on student outcomes improvements.</p> <p>Progress Assessment: Substantially Implemented.</p> <p>Actions Taken & Discussion: 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 for school district reserves. The Ministry will continue to work with BCSTA to fully implement.</p>

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4. Yes	Every school district develop a long-term facilities plan that shows how capital decisions today are informed by the current condition of existing facilities, projected student enrolment, anticipated changes in land use, and other long-term factors, and then communicate that plan to all stakeholders.	<p>Conduct survey of all school districts to determine what is currently done to address this recommendation, and share promising practices amongst all 60 school districts.</p> <p>Target Date: 30/06/2017</p> <p>Establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector.</p> <p>Target Date: 30/06/2018</p>	<p>Progress Assessment: Partially Implemented.</p> <p>Actions Taken & Discussion: 49 school districts have already completed long-range facilities plans (LRFP), and a further 4 are currently developing their plans. Ministry staff will continue to work with the remaining 7 Districts to ensure an appropriate level of long term facility planning is being undertaken across the province, and with all districts to ensure existing plans are being regularly updated as needed. The Ministry will publish Capital Plan Instructions in April 2021 that again include strong guidance to school districts on capital programs, criteria for qualifying and templates for developing capital submissions.</p> <p>In April 2019, the Ministry published new guidelines for the creation of the LRFP. These changes allow boards of education more flexibility on the content of the document depending on their needs. The guidelines encourage a broader review of the district beyond facility specific needs and the guidelines encourage the LRFP to function like a Local Area Plan or Official Community Plan.</p>

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5. Yes	Every school district document milestone dates and key deliverables in budgets, including deadlines and formal assignment of responsibility for completion of each milestone.	Conduct survey of all school districts to determine what is currently done to address this recommendation, and share promising practices amongst all 60 school districts. Target Date: 30/06/2017	Progress Assessment: Partially Implemented. 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.
6. Yes	Every school district document the authorities and key responsibilities for managing and monitoring budgets.	Establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector. Target Date: 30/09/2021 – Revised	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:
7. Yes	Every school district regularly report forecasted results compared with actual budget results to the school board (or committee of the board), and provide an accompanying discussion and analysis, as necessary, to fully communicate financial performance and key risks.		<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
8. Yes	Every school district implement more rigorous controls to prevent the initiation of unbudgeted purchases.		<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 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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