

**Ministry of Education**

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

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**Initial PAC Meeting- 05/10/16**

**1<sup>st</sup> Action Plan Update [DD/MM/YY]**

**2<sup>nd</sup> Action Plan Update [DD/MM/YY]**

Rec. #	OAG Recommendations	Action Planned	Target Date	Assessment of Progress by Entity <sup>1</sup>	Action Taken <sup>2</sup>
1.	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.	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.	June 30, 2017	Partially Implemented	Sector-wide consultations are underway to finalize the framework, with implementation beginning in the 2016/17 school year.

<sup>1</sup>The Select Standing Committee on Public Accounts (PAC) will request an update (i.e Assessment of Progress and Actions Taken column completed) on a yearly basis from the audited organization until all recommendations are fully implemented or otherwise addressed to the satisfaction of the PAC.

<sup>2</sup> This action plan and their 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 accurately represented their progress in addressing the recommendations. The results of that work will be reported in a separate report prepared by the OAG.

**Please provide your email response to:**

Attention: Bruce Ralston, Chair of the Select Standing Committee on Public Accounts

Email: [publicaccountscommittee@leg.bc.ca](mailto:publicaccountscommittee@leg.bc.ca) and [Mary.Newell@leg.bc.ca](mailto:Mary.Newell@leg.bc.ca)

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Detailed Action Plan - Prepared for the Select Standing Committee of Public Accounts

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2.	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"> <li>• 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;</li> <li>• issue guidance on budget-to-actuals monitoring and reporting, based on existing promising financial practices; and</li> <li>• establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector.</li> </ul>	June 30, 2017  June 30, 2017  June 30, 2018	Partially Implemented	Provincial consultation is underway to inform Ministry reporting of key outcomes for student achievement at the district and school level which will form an important part of local district and school plans.  Working with selected districts to develop best practices in planning, reporting and capacity building for improving student outcomes.

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3.	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>Consult with K-12 sector stakeholders to develop financial health metrics for school districts, including best practices in financial planning to support student achievement.</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>.</p> <p>Establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector.</p>	<p>June 30, 2017</p> <p>June 30, 2017</p> <p>June 30, 2018</p>	Partially Implemented	<p>Ministry has provided a sector-wide communication to school districts regarding the importance of strategic planning, and linking that process to the budget development process (BCASBO May 2016).</p> <p>A sectoral working group has been established of key partners, including secretary treasurers, to help establish formal linkages between financial and educational planning at the district level.</p>
4.	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>Establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector.</p>	<p>June 30, 2017</p> <p>June 30, 2018</p>	Partially Implemented	Many school districts already complete long-range facilities plans – these examples are being reviewed and will be shared broadly. The Ministry published Capital Plan Instructions in May 2016 with stronger guidance to school districts on capital programs, criteria for qualifying and templates for developing capital submissions. The Ministry also implemented more detailed monthly expenditure and forecasting reporting.

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5.	Every school district document milestone dates and key deliverables in budgets, including deadlines and formal assignment of responsibility for completion of each milestone.	<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>Establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector.</p>	<p>June 30, 2017</p> <p>June 30, 2018</p>	Partially Implemented	<p>Established the Joint Ministry-School District Financial Health Working Group, which will come up with best practices recommendations for the monitoring and tracking of expenditures.</p> <p>Cross-jurisdictional research on financial health initiatives and metrics in other provincial/territorial K-12 sectors.</p>
6.	Every school district document the authorities and key responsibilities for managing and monitoring budgets.	<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>Establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector.</p>	<p>June 30, 2017</p> <p>June 30, 2018</p>	Partially Implemented	<p>Established the Joint Ministry-School District Financial Health Working Group, which will come up with best practices recommendations for documenting expenditure management authorities and responsibilities.</p> <p>Cross-jurisdictional research on financial health initiatives and metrics in other provincial/territorial K-12 sectors.</p>
7.	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.	<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>Establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector.</p>	<p>June 30, 2017</p> <p>June 30, 2018</p>	Partially Implemented	<p>Established the Joint Ministry-School District Financial Health Working Group, which will come up with best practices recommendations for reporting out on budget-to-actuals with local Boards of Education.</p> <p>Cross-jurisdictional research on financial health initiatives and metrics in other provincial/territorial K-12 sectors.</p>

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8.	Every school district implement more rigorous controls to prevent the initiation of unbudgeted purchases.	<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>Establish targets and deadlines, survey school districts on progress, and report out on results being achieved across the sector.</p>	June 30, 2017	Partially Implemented	<p>Established the Joint Ministry-School District Financial Health Working Group, which will come up with best practices recommendations for the implementation of expenditure controls.</p> <p>Cross-jurisdictional research on financial health initiatives and metrics in other provincial/territorial K-12 sectors.</p>

Prepared by: Ministry of Education

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