

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: Shirley Bond, Chair and Mitzi Dean, Deputy Chair of the Select Standing Committee on Public Accounts

An Audit of Mid-Size Capital Procurement in Post-Secondary Institutions Released May, 2016

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

PAC Meeting Plan ¹	23/11/16	Prepared by: Kevin Brewster, Ministry of Advanced Education	Reviewed by: Sandra Carroll DM
1 st APPA Update	22/12/17	Prepared by: Kevin Brewster, Ministry of Advanced Education	Reviewed by: (was not reviewed by DM due to Gov't transition priorities)
2 nd APPA Update	09/03/2020	Prepared by: Kevin Brewster, Ministry of Advanced Education, Skills and Training	Reviewed by: Shannon Baskerville DM

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)
2.	RECOMMENDATION 2: <i>We recommend that the Ministry of Advanced Education use its improved understanding of the condition of its facilities to prioritize significant maintenance and new construction projects, and to inform its capital planning goals and priorities.</i>	The Ministry agrees the incorporation of facility condition into the prioritization of new capital investments is an important principle. The Ministry is on its second iteration of assessing the physical condition of post-secondary assets at publicly funded post-secondary institutions in British Columbia. The results of those assessments are used to inform the approval process for projects currently before government for funding approval. – Completed	Fully implemented The Ministry of Advanced Education, Skills and Training's use of facility condition index data has increased since 2011. The Ministry's usage of facility condition index data now forms part of the decision making for new capital projects.

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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3.	<p>RECOMMENDATION 3: <i>We recommend that the Ministry of Advanced Education follow its documentation processes to ensure capital submissions are complete.</i></p>	<p>The Ministry has improved its capital planning and documentation processes since 2011. Project business plans are linked closely with the associated approval documents and are retained for future reference. – Completed</p>	<p>Fully implemented The Ministry of Advanced Education, Skills and Training continues to communicate to its post-secondary institutions of our expectation to follow both the Capital Asset Management Framework (general guidance on capital asset management) and the Capital Asset Reference Guide (capital planning, business plan process and capital development guidance specific to the post-secondary sector). Project business plans submitted to the Ministry are reviewed systematically and are retained with approval documents for future reference</p>
4.	<p>RECOMMENDATION 4: <i>We recommend that the Ministry of Advanced Education require post-secondary institutions to report on their compliance with the conflict-of-interest principles in the Capital Asset Management Framework for major projects, as part of the post-awarding communication to the ministry.</i></p>	<p>The Ministry takes conflict of interest very seriously and has begun communicating to post-secondary institutions the importance of conflict of interest declarations for any staff involved in the procurement of consultants or contractors for capital projects. – 2020/21</p>	<p>Partially implemented The Ministry of Advanced Education, Skills and Training has communicated the need for conflict of interest declarations to post-secondary institution representatives in verbal updates since 2017/18. In 2020/21, the Ministry will issue written communication to post-secondary facilities directors at all 25 publicly funded post-secondary institutions in BC.</p>
5.	<p>RECOMMENDATION 5: <i>We recommend that the Ministry of Advanced Education create a risk-based audit plan to ensure that periodic independent procurement or financial audits (or both) are completed for significant, provincial government-funded capital projects.</i></p>	<p>The Ministry has established project boards to govern the development of major capital projects. This will be supplemented by periodic risk-based audits on projects. - 2020/21</p>	<p>Partially implemented The Ministry of Advanced Education, Skills and Training has successfully completed two major projects in 2017/18 overseen by project boards. The Ministry is nearing the completion of 30 projects underway through the Federal Strategic Investment Fund – three of these projects are completing audits initiated by the Federal government as part of the SIF initiative. In 2019/20, the Ministry will develop a plan to identify 3 projects for audit in the 2021/22 period.</p>
6.	<p>RECOMMENDATION 6: <i>We recommend that the Ministry of Advanced Education improve its knowledge management practices by requiring project managers to review lessons learned on significant projects and share and discuss project successes and challenges with ministry staff.</i></p>	<p>The Ministry will incorporate an assessment of “lessons learned” during the planning and procurement process and share the findings with post-secondary institutions for continuous improvement. - 2020/21 and 2021/22</p>	<p>Not yet implemented Workload related to the Strategic Investment Fund timelines has prevented further action on this recommendation. In 2020/21, the Ministry of Advanced Education, Skills and Training will consult with post-secondary institution facilities directors at their bi-annual forum in Spring 2020 2019 regarding how best to: <ul style="list-style-type: none"> • capture and communicate “lessons learned” from the planning and procurement of capital projects and • communicate this information to the post-secondary sector <p>In 2021/22, the Ministry of Advanced Education, Skills and Training plans to undertake communicating accumulated “lessons learned” to the post-secondary sector.</p> </p>

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7.	<p>RECOMMENDATION 7: <i>We recommend that the Ministry of Advanced Education require post-secondary institutions, after they complete a capital project, to assess and report back on their progress against the original business case objectives.</i></p>	<p>The Ministry will work with post-secondary institutions to establish a post-occupancy evaluation process to determine if a project achieved business plan objectives. - 2020/21 and 2021/22</p>	<p>Not yet implemented Workload related to the Strategic Investment Fund timelines has prevented further action on this recommendation. In 2020/21, the Ministry of Advanced Education, Skills and Training will consult with post-secondary institution facilities directors at their bi-annual forum in Spring 2019 regarding how best to assess and report back capital project progress against original business case objectives. The Ministry will also engage a consultant to assist in preparing an appropriate post-occupancy evaluation template and process. In 2021/22, the Ministry of Advanced Education, Skills and Training will target rolling out a post-occupancy evaluation process for mid-sized capital projects that have been completed within the previous two years.</p>

Prepared by: Ministry of Advanced Education, Skills and Training

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