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

An Audit of Community Gaming Grants - Released 12/16

PAC Meeting Plan[1]	[16/01/18]	**Prepared by: Joanna White, Community Gaming Grants Branch**	**Reviewed by: Kevin Volk, Assistant Deputy Minister**
1st APPA Update	**[26/02/19]**	**Prepared by: David Pyatt, Community Gaming Grants Branch**	**Reviewed by: David Curtis, Assistant Deputy Minister**
2nd APPA Update	**[28/02/20]**	**Prepared by: David Pyatt, Community Gaming Grants Branch**	**Reviewed by: David Curtis, Assistant Deputy Minister**
3rd APPA Update	**[24/02/21]**	**Prepared by: David Pyatt, Community Gaming Grants Branch**	**Reviewed by: David Curtis, Assistant Deputy Minister**

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[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)
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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)

[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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1 *Yes*	Develop a complete performance management framework for the Community Gaming Grants program that clearly articulates a comprehensive set of performance measures and requires regular assessment and public reporting of results.	**Note: Revised** • In-progress: Implementation of a new performance management framework to incorporate data now being collected by the Branch • In-progress: Publicly release key program performance metrics gathered from enhanced 2020 online application (e.g. Annual Report, infographics, one-page summary reports, etc.). **Target Dates:** • 31/03/2021: Public release of baseline metrics on program performance metrics including infographics and one-page summary reports for key program data. • 30/04/2021: Internal performance management framework finalized.	**Progress Assessment:** Substantially implemented **Actions Taken & Discussion:** • Completed a chronological history of gaming grants program to understand origins/evolution of the program. • Completed a jurisdictional scan of Canadian grant programs to determine a benchmark for public reporting frameworks. • Internally developed options for performance reporting metrics. • Ongoing consultation with GPEB on regular and custom data tables for program data. Publish full list of grant recipients, including the amount they received, online each year. • Regular consultation with BC Association for Charitable Gaming (BCACG) and other representatives of program stakeholders on data and metrics of interest to the sector. • Contracted BC Stats to conduct a survey of not-for-profits in B.C. to gather stakeholder input on the performance measures the sector would find beneficial. Incorporated feedback into program design in 2019 and 2020. Posted BC Stats survey of stakeholder feedback online for public viewing. • Incorporated BC stats feedback to design a new "Renewed Funding" application to further simplify the application process for returning applicants and a new Guideline specifically for PACs/DPACs. • Redesigned online application to collect advanced performance data on program metrics, including funding to Indigenous organizations, funding to support persons with a disability and GBA+ metrics. • Redesigned key reporting template, the Gaming Account Summary Report (GASR), to collect advanced data on performance metrics, including new requirement to outline the number of people serviced, the community benefit provided, and pictures of the organization's programming. • In-progress: conversion of the paper based GASR to an online form containing pre-populated data. • Posted results of 2017-2020 Capital Project Sector Grant recipients online. • Liaised with other areas of government to ensure Community Gaming Grant funding supports important initiatives including the Universal Child Care Prototype Sites Program, Resilience BC Anti-Racism Network, Gender-Equity (GBA+) and other government-funded Infrastructure programs. • Completed sector summary reports and infographics for Arts & Culture and Sport intakes posted on CGG website. Includes information on funding for sector and sub-sector, provincial funding distribution, number of organizations and communities served, targeted funding for priority populations and program highlights.

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2. *Yes*	Evaluate, and publicly report on, the Community Gaming Grants program, by assessing: • the program's effectiveness in providing positive contributions to communities • the appropriateness of the program's total annual funding • the need to establish new funding categories or to extend or change existing ones • the funding method used to award grants	**Note: Revised** • In-progress: Publicly release key program performance metrics gathered from new 2020 online application (e.g. Annual Report, infographics, one-page summary reports, etc.). **Target Dates:** • 31/03/2021: Remaining sector reports and infographics published online and compiled into an Annual Report.	**Progress Assessment:** Substantially implemented **Actions Taken & Discussion:** • Completed a chronological history of gaming grants program to understand origins/evolution of the program. • Completed a jurisdictional scan of Canadian grant programs to determine a benchmark for public reporting frameworks. • Held discussions regarding total funding level and funding categories with the BC Association of Charitable Gaming. • Completed CGG survey (through BC Stats) which provides baseline data on sector perspectives on key issues such as: funding levels, funding sectors, program framework and community benefit. • Posted BC Stats survey of stakeholder feedback online for public viewing and discussion. • Incorporated BC Stats survey feedback to overhaul the 2020 Program Guidelines, which includes a new "Renewed Funding" application to further simplify the application process for returning applicants and a new Guideline specifically for PACs/DPACs. • Posted results of 2017-2020 Capital Project Sector grant recipients online. • Consultation with BC Association of Charitable Gaming throughout 2019 and 2020 to ensure program continues to adapt and evolve to meet stakeholder needs. • Redesigned online application to collect advanced performance data on program metrics, including funding for unique program subsectors, funding to Indigenous organizations, funding to support persons with a disability and GBA+ metrics. • Regular consultation with BC Association for Charitable Gaming (BCACG) and representatives of program stakeholders on program data and metrics of interest to the sector. • Completed of sector summary reports and infographics for Arts & Culture and Sport intakes posted on CGG website. Includes information on funding for sector and sub-sector, provincial funding distribution, number of organizations and communities served, targeted funding for priority populations and program highlights.

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3. *Yes*	Review and update the guidelines for the Community Gaming Grants program so they are clear, complete and approved.	**Note: Revised** **Date Completed:** 08/12/2016 and ongoing	**Progress Assessment:** Fully implemented **Actions Taken & Discussion:** • Starting in December 2016, the program guidelines are now revised on an annual basis in keeping with a continuous improvement approach. • The program guidelines have been reorganized to address issues regarding clarity and transparency for applicants.
4. *Yes*	Evaluate the resources in place that support the Community Gaming Grants program to: • assess the procedures, training and information systems that support the grant process determine resource needs based on its assessment	**Note: Revised** **Date Completed:** 07/01/2017 and ongoing • Although this recommendation is considered to be complete, the 2018 BC Stats Survey also explored the process and information systems needs for the Community Gaming Grants program. • Information system requirements may form a component of options for a performance management framework and policy review in recommendations 1 and 2.	**Progress Assessment:** Fully implemented **Actions Taken & Discussion:** • Reviewed procedures, developed and implemented a training plan for new staff (September 2016). • Completed a comprehensive assessment of required human resources by the Public Service Agency (PSA) (August 2016). • Hired additional staff in 2016/17. – Hired Executive Director (permanent), Policy Analyst (permanent), Manager of Community Outreach (temporary), 4 x Grant Analysts (permanent) and 3 x Analysts (auxiliary) (July – October 2016). Hired a permanent Manager of Policy and Community Outreach in May 2018. • Approved budget lift in 2017 to sustain staffing level recommended by PSA – confirmed in December 2016. (staffing levels maintained on an ongoing basis). • Introduced two days of dedicated training on grant assessment procedures mandatory for all staff each year (March 2018).

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5. *Yes*	Document internal policies and procedures to ensure that grant applications are appropriately and consistently assessed.	**Note: Revised** **Date Completed:** 01/07/2017 and ongoing	**Progress Assessment:** Fully implemented **Actions Taken & Discussion:** - Created an evergreen internal procedures manual that is now used daily by grant analysts to review grant applications (July 2016 and ongoing). - Created a Grant Assessment Sheet – an internal form used by analysts to document each component of their assessment to ensure files are consistently reviewed (February 2018). - Regular team meetings are held to discuss operational policy questions – decisions are then documented in the internal procedures manual for consistency (Ongoing). - Analysts can at any time identify challenges that occur in the assessment of files for consideration as part of the annual review of program eligibility guidelines (Ongoing). - Created a Reconsideration Assessment Checklist for use by management for added rigour to the secondary analysis of a request for reconsideration (2017). - Instituted an enhanced Employee Conflict of Interest Disclosure form to be completed by all staff where any real or perceived connection to an applicant is documented by staff (2019).

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6. Yes	Evaluate the approach used to assess applications to ensure that non-compliance with program requirements is not occurring.	**Note: Revised** **Date Completed:** 30/09/2017	**Progress Assessment:** Fully implemented **Actions Taken & Discussion:** • The step-by-step approach to assessing applications is documented through the internal procedures manual (July 2016 and ongoing). • The Grant Assessment Sheet captures all aspects of application review for compliance with program requirements. Efforts are taken in the review of each application to identify non-compliance (July 2016 and ongoing). • A system of referral to support from the Manager of Community Outreach has been implemented to assist organizations in understanding eligibility requirements (January 2017 and ongoing). • Operational procedures relating to non-compliance and reporting have been implemented. This includes a system of warnings to transition organizations to compliance (September 2017 and ongoing) and formalized pathways for addressing applications with missing information (July 2018 and ongoing). • Ongoing tracking and monitoring of issues relating to non-compliance with program requirements including eligibility requirements, reporting, grant conditions and use of funds (January 2017 and ongoing). • The new Manager of Community Outreach facilitates the ability to pro-actively address known challenges (Ongoing).
7. Yes	Implement a robust process to ensure that grant decisions on reconsidered files are fair, consistent, well documented and in accordance with program eligibility requirements.	**Date Completed:** 31/03/2017	**Progress Assessment:** Fully implemented **Actions Taken & Discussion:** • Reviewed process identified as existing but previously undocumented. (April 2016). • Made improvements to correspondence provided to organizations regarding the outcome of a reconsideration request (April 2016 and ongoing). • Made improvements to consistency and notation added to the Gaming Online Service worksheets (April 2016 and ongoing). • All reconsideration requests are manually tracked to facilitate analysis to inform program improvements and feedback for analysts (April 2016 – ongoing). • Developed and implemented a Reconsideration Assessment Checklist used by management to structure the review of requests for reconsideration (March 2018).

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8. *Yes*	Establish policies and procedures for the special one-time grants so that grants are awarded in a fair, consistent and open manner, in accordance with the special one-time grant framework.	**Note: Revised** **Date Completed:** 01/04/2018	**Progress Assessment:** Fully implemented **Actions Taken & Discussion:** • Approved request to normalize funding for legacy special one-time grants for implementation in 2017/18. These grants are now funded through the various other Government departments. • Eliminated special one-time grants in fiscal year 2018-19.
9. *Yes*	Review the policies to track and review grant recipients' reports to ensure the reports are submitted on a timely basis.	**Note: Revised** **Date Completed:** 30/09/2017	**Progress Assessment:** Fully implemented **Actions Taken & Discussion:** • The approach to assessing applications is documented through the internal procedures manual (July 2016 and ongoing). • The Grant Assessment Sheet is used by analysts for each application review (July 2016 and ongoing). • Efforts are taken in every review to identify non-compliance (ongoing). • Provided training to grant analysts on reviewing Gaming Account Summary Reports (December 2016). • Gaming Account Summary Report compliance is a standard component of the analyst file review. • Grants for Parent Advisory Councils were held back due to reporting compliance (September 2016). • A system of referral to support from the Manager of Policy and Community Outreach has been implemented to assist organizations in understanding eligibility requirements (ongoing). • Operational procedures relating to non-compliance and non-reporting has been implemented. This includes a system of warnings to transition organizations to compliance. (September 2017 - ongoing). • Ongoing tracking and monitoring of issues relating to non-compliance with program requirements including reporting, eligibility requirements, grant conditions and use of funds. (January 2017 - ongoing). • Preliminary consultations with GPEB to create an online Gaming Account Summary Report. Online reports will enable timely submission and reduce administrative error. • Collaborating with GPEB in a compliance review of Gaming Account Summary Reports.

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10. *Yes*	Develop monitoring policies and procedures to: • ensure sufficient and consistent review is done on reports submitted by grant recipients • define the standard action required to address suspected, or actual, inappropriate use of grant funds • ensure audit results are reported in a way that supports continual improvement	**Note: Revised** **Date Completed:** 31/03/2018	**Progress Assessment:** Fully implemented **Actions Taken & Discussion:** • Provided training to grant analysts on reviewing Gaming Account Summary Reports (December 2016). • There is ongoing collaboration between GPEB Audit and MAH and a commitment to continuous improvements in terms of reporting. • Developed and implemented a shared risk matrix, process map and procedures document that articulates the actions required to address instances of non-compliance including inappropriate use of funds (August 2017). • Established and implemented regular reporting between branches on audited files (September 2017). • Introduced two days of dedicated training on grant assessment procedures mandatory for all staff each year (March 2018). • An annual overview of the new program guidelines is provided to all GPEB Audit staff each year. • Preliminary consultations with GPEB to create an online Gaming Account Summary Report. Online reports will enable to enable timely submission and reduce administrative error. • Collaborating with GPEB in a compliance review of Gaming Account Summary Reports.

Prepared by: Ministry of Municipal Affairs in consultation with the Ministry of Attorney General (Gaming Policy Enforcement Branch)

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