

**PROVINCIAL UPDATE ON AUDITOR GENERAL RECOMMENDATIONS:  
Department of Education and Early Childhood Development**

**Introduction**

The **Department of Education and Early Childhood Development** has 3 Auditor General chapters from April 2009 to May 2012 with a total of 37 recommendations. With 30% of these recommendations complete, Education and Early Childhood Development has made the implementation of the remaining recommendations a priority for the Department. Education and Early Childhood Development recognizes the importance of the work of the Auditor General and values its policy advice as one more contributing factor to a more efficient and effective public sector.

**Recommendations by Chapter:**

Month & Year	Chapter	Chapter Title	Complete	Work In Progress	Action No Longer Required	Do Not Intend To Implement	Total Recommendations
Apr-09	Chapter 2	Government-wide: Audit Committees	-	-	-	2	2
Feb-10	Chapter 3	Contract management of Public-Private Partnership	14	7	-	-	21
Jan-12	Chapter 5	Review of Audit Opinions and Management Letters	-	1	-	-	1
Nov-12	Chapter 2	Home Schooling	-	12	-	-	12
Feb-13	Chapter 5	Review of Audit Opinions and Management Letters	-	1	-	-	1
<b>Total</b>			<b>14</b>	<b>21</b>	<b>-</b>	<b>2</b>	<b>37</b>
<b>Percentage</b>			<b>38%</b>	<b>57%</b>	<b>-</b>	<b>5%</b>	<b>100%</b>

**Brief Summary of Recommendations:**

Month & Year	Chapter & (Rec. #)	Status	Brief Summary of Status
Apr-09	Chapter 2 (10)	Do not intend to implement	The Department will work with the School Boards to ensure policies are in place to enable committees to have access to information to allow appropriate oversight.
Apr-09	Chapter 2 (11)	Do not intend to implement	The Department will facilitate access to appropriate resources to ensure internal audit assessments are conducted with due regard for economy, efficiency and effectiveness.
Feb-10	Chapter 3 (1)	Complete	All P3 partners are required to be in compliance with the Child Abuse Registry before an employee is permitted to work in a school with children present.
Feb-10	Chapter 3 (2)	Complete	The partners all require Criminal Records Check clearance before an employee is permitted to work in a school.

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Feb-10	Chapter 3 (3)	Complete	All partners ensure that at least one employee on each shift has current first aid and CPR certification as required by legislation.
Feb-10	Chapter 3 (4)	Work in Progress	The Department participates in Fire Safety Audits with the Fire Marshall's Office, and is working with FMT to standardize and document the process.
Feb-10	Chapter 3 (5)	Work in Progress	All partners have indicated that maintenance performed aligns with manufacturer recommendations and/or industry standards. The department will perform a review of maintenance logs from a random sample of various schools across the province to ensure compliance.
Feb-10	Chapter 3 (6)	Work in Progress	All partners ensure cleaning procedures are followed and are adjusted as required to meet specific needs that may arise. The department will perform a review of maintenance logs from a random sample of various schools across the province to ensure compliance.
Feb-10	Chapter 3 (7)	Work in Progress	All partners document the maintenance and cleaning performed. The department will perform a review of maintenance logs from a random sample of various schools across the province to ensure compliance.
Feb-10	Chapter 3 (8)	Work in Progress	The Department is developing a checklist which will be outlined in the P3 manual and will follow up regular reviews from a random sample of various schools across the province.
Feb-10	Chapter 3 (9)	Complete	Copies of utility invoices are being received from all developers and verified.
Feb-10	Chapter 3 (10)	Work in Progress	Operating payments are verified to annual escalation statements from partners. The Department will work on development and documenting the contract management processes with the P3 partners.
Feb-10	Chapter 3 (11)	Complete	The pertinent contracts and agreements are contained in the P3 manual for reference.
Feb-10	Chapter 3 (12)	Complete	The Department receives and reviews annual Capital Plans from each P3 partner. The Department also provides feedback and subsequent approvals. The Department has developed and documented the contract management processes with the P3 partners.
Feb-10	Chapter 3 (13)	Complete	Ongoing review of Technology Refresh and FFE will continue to ensure payments comply with contractual requirements. The Department has developed and documented the contract management processes with the P3 partners.

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Feb-10	Chapter 3 (14)	Complete	A P-3 manual has been developed for each P-3 partner that contain the applicable agreements and contracts and Technology and FFE refresh invoices associated with each of the P-3 schools. This reference / record manual is used to help ensure refresh and FFE payments are being appropriately charged and that the contractual requirements for processing payments have been met.
Feb-10	Chapter 3 (15)	Complete	All significant new contracts between the Department of Education and a service provider will include audit provisions.
Feb-10	Chapter 3 (16)	Complete	Future contracts between the Department of Education and service providers will define appropriate measurable service levels.
Feb-10	Chapter 3 (17)	Complete	Future contracts between the Department of Education and service providers will define appropriate monitoring processes, including documentation requirements and sanctions for instances of non-compliance.
Feb-10	Chapter 3 (18)	Work in Progress	The Department's Corporate Policy Division is in the process of reviewing current requirements, and options to strengthen and clarify the requirements for criminal records checks and child abuse registry checks to align the provincial legislation and requirements.
Feb-10	Chapter 3 (19)	Complete	Recommendation has been and will continue to be implemented by DOE Finance Division in conjunction with the SRSB. The SRSB has revised its internal review procedures in respect to the monies receivable to ensure all monies owed to the SRSB are received.
Feb-10	Chapter 3 (20)	Complete	Recommendation has been and will continue to be implemented by DOE Finance Division in conjunction with the CBVRSB. Regular monitoring has been implemented and accurate recoveries are being invoiced and recovered from the Developer on an annual basis.
Feb-10	Chapter 3 (21)	Complete	DOE has created a schedule of contract expiry dates and required actions which include assessing options in light of the information highlighted in the Auditor General's Report.
Jan-12	Chapter 5 (1)	Work in Progress	The Department of Education will work with the School Boards to implement the recommendations made by their auditors and improve controls over the receipt and safeguarding of these revenues.
Nov-12	Chapter 2 (1)	Work in Progress	The Department is prepared to develop a user-friendly set of learning outcomes mirroring the Public School learning outcomes at each grade level. This would be accompanied by guidelines on how success in accomplishing these outcomes could be measured. To make these outcomes a mandatory requirement of the home schooling program would require consultation and legislative changes.

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Nov-12	Chapter 2 (2)	Work in Progress	There is provision in current legislation that allows the Minister to require independent assessment of home schoolers on an individual basis. Parents already have the right to request independent assessment and students are able to write provincial assessments. A requirement to have all home-schooled children write independent assessments would require consultation and legislative changes.
Nov-12	Chapter 2 (3)	Work in Progress	With the development of user-friendly learning outcomes by grade level (see 2.1), the Department will also revise forms and give examples of how to set up a yearly program plan. The Department is already requesting samples of student work.
Nov-12	Chapter 2 (4)	Work in Progress	Based on the forms developed in 2.3 the program plans submitted by parents would be assessed with follow-up where not enough detail is provided. When the Department homeschool materials are being revised, the major commercial programs being used will also be examined with a view to determining the degree of similarity in basic learning outcomes.
Nov-12	Chapter 2 (5)	Work in Progress	The Department will develop a checklist to document its assessment of proposed home schooling programs based on materials described in 2.1, 2.2, and 2.3.
Nov-12	Chapter 2 (6)	Work in Progress	Based on the forms developed in 2.3 the program plans submitted by parents would be assessed with follow-up where not enough detail is provided.
Nov-12	Chapter 2 (7)	Work in Progress	The Department will document its assessment of the learning outcomes of home schooled children based on 2.1-2.3
Nov-12	Chapter 2 (8)	Work in Progress	The Department accepts this recommendation and will begin to put such a process in place.
Nov-12	Chapter 2 (9)	Work in Progress	The Department accepts this recommendation and will begin to put such a process in place.
Nov-12	Chapter 2 (10)	Work in Progress	The Department accepts this recommendation and will begin to do so immediately.
Nov-12	Chapter 2 (11)	Work in Progress	The Department accepts this recommendation and will put such a process in place.
Nov-12	Chapter 2 (12)	Work in Progress	The Department will immediately begin exploratory discussions with the Department of Health and Wellness.
Feb-13	Chapter 5 (1)	Work in Progress	The Department of Education held discussions with all school boards and identified the need for board to be PSAB compliant for the fiscal year ending March 31, 2014.