

**ACTION PLAN IMPLEMENTATION STATUS UPDATE
REPORT TO THE AUDIT COMMITTEE - AS OF March 31, 2010**

EDUCATION AND SOCIAL DEVELOPMENT PROGRAMS AND PARTNERSHIPS - EDUCATION			
AUDIT OF THE ELEMENTARY AND SECONDARY EDUCATION PROGRAM (200825) AEC APPROVAL DATE: 03/06/2009			
PROJECT RECOMMENDATIONS	ACTION PLAN	EXPECTED COMPLETION DATE	PROGRAM RESPONSE
1. The Director General, Education Branch should, in conjunction with Regional Directors General and Resource Management Directorate, assess the funding methodologies currently in place for the various Program components and the impact the global allocation methodology has on the capacity of regional offices to fund the Program.	<p>Education Branch will work with Regional Directors General and the Resource Management Directorate to assess the global allocation methodology, and the consistency of regional funding methodologies currently in place.</p> <p>Regional Operations will take the lead on the assessment of the regional allocation methodologies.</p> <p>The assessment will include an analysis of the education funding pressures as a whole, particularly in light of rising provincial school tuition rates and changes in provincial program delivery approaches.</p>	October 2010	<p>Status: Complete</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>Education Branch and Regions have begun reviewing the various methodologies currently in place. Manitoba held the first Meeting in Saskatchewan Regional Office February 24th 2010.</p> <p>AES: Close</p>
2. The Director General, Education Branch should, in conjunction with Regional Directors General and the Transfer Payments Directorate, establish an action plan and timeline for instituting appropriate funding agreements between INAC and provincial education authorities.	<p>Education Branch and Regional Directors General are leading work to support the establishment of tripartite Memoranda of Understanding (MOU) with provincial governments and First Nation regional education organizations.</p> <p>These MOUs and/or more robust agreements will contain appropriate tuition and services clauses.</p>	A target date will be established in the Implementation Plan for each province /region which will be in place by November 2009	<p>Status: In Progress</p> <p>Update/Rationale: As of 30/09/2010:</p> <p>This process is moving forward well. Several new MOUs have been signed by the Government of Canada, the provinces and First Nation regional organizations. Currently, 6 of 7 MOUs (BC, AB, MB, NB, NS and PEI) have funding agreement clauses which commit the parties to pursue improved tuition/services agreements.</p> <p>AES: Close</p>
3. The Director General, Education Branch should, in conjunction with Regional	The First Nation Student Success Program		Status: In Progress

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<p>Directors General, conduct a review of school evaluations in terms of the support they provide First Nation recipients, for the improvement of band-operated school effectiveness, and INAC, for assessing and monitoring band-operated school effectiveness. The results of such a review should ensure that the purpose of school evaluations is clearly defined and well understood, and that processes are consistently applied.</p>	<p>has as a key priority the development of School Success Plans. (SSP). For schools implementing the Reform Initiative, the SSP requires clear objectives and an implementation plan to monitor and report on recommended initiatives to be realized over a three year cycle.</p> <p>Education Branch in collaboration with Regional Directors General and First Nation recipients will conduct a review of current school evaluation, processes and guidelines, to assess the potential for strengthening evaluations and/or merging them with School Success Plans over time.</p>	<p>Underway</p> <p>October 2010</p>	<p>Update/Rationale: As of 30/09/2010:</p> <p>Education Branch and Regions have developed a model of an evaluation plan that integrates elements of the school success plan (effectiveness of school improvement) and the current evaluation, in a standard format (DCI) to be administered every five years. A regional implementation plan to phase in evaluations has been developed.</p> <p>AES: Close</p>
<p>4. The Director General, Education Branch should, in conjunction with Regional Directors General, assess the adequacy and completeness of regional processes for ensuring that local education agreements/tuition agreements are in place between First Nation recipients and provincial school boards and that provincial tuition fee disbursements to recipients are appropriate. Based on this assessment, an action plan should be developed that identifies changes and corrective actions required, how and by whom action will be taken, and time frames for completion.</p>	<p>Education Branch and Regional Directors General are leading work to support the establishment of tripartite Memoranda of Understanding (MOU) with provincial governments and First Nations regional education organizations.</p> <p>These MOUs and/or more robust agreements will contain appropriate tuition and service clauses.</p> <p>Once MOUs/agreements are in place, Regional Directors General will put in place a process to track their implementation.</p> <p>An action plan will be developed based on regional best practices to ensure that a consistent process is established across regions for reconciling the amounts paid in</p>	<p>A target date will be established in the Implementation Plan for each province/region which will be in place by November 2009</p>	<p>Status: Implemented</p> <p>Update/Rationale: As of 30/09/2010:</p> <p>The Education Branch has developed a Resource Guide for Tuition Agreements with appropriate tuition and services clauses for inclusion in MOUs. An action plan has been developed as part of the Tuition Project Charter. The Tuition agreement will be tracked by the revised DCIs.</p> <p>AES: Close</p>

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	tuition.		
5. The Director General, Education Branch should enhance the Program's existing performance measurement framework to ensure it properly measures and assesses progress toward the achievement of the Program objective of comparability of education programs in band-operated schools with those of provincial schools.	<p>Education Branch will work in collaboration with the Regional Directors General to enhance the Program's existing performance measurement framework, particularly with respect to the data captured in current reporting, to ensure it measures and assesses progress toward the achievement of Program objectives.</p> <p>This work is currently part of the branch's new Performance Measurement System for Education (PMSE) and will provide the capacity to link financial and non-financial data through INAC's Enterprise Data Warehouse (previously not possible) allowing for improved analysis, evaluation and reporting against school performance measures.</p>	<p>As a part of the PMSE project, a performance measurement framework will be finalized by March 2010</p> <p>September 2012 is the forecasted date for the PMSE to be fully implemented</p>	<p>Status: Implemented</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>NOTE: Education Information System (EIS), formerly known as PMSE</p> <p>AES: Close</p>
6. The Director General, Education Branch should, in conjunction with Regional Directors General, establish and articulate the roles and responsibilities of HQ in regard to the provision of support and guidance to regional offices for Program delivery and the monitoring of region offices in regard to Program implementation. An action plan should then be established to support the implementation of these roles and responsibilities.	<p>As part of continuous improvement of program compliance, Education Branch will work in collaboration with the Regional Directors General to establish and articulate the responsibilities of:</p> <ul style="list-style-type: none"> -HQ in regard to the provision of support and guidance to regional offices and monitoring of Program delivery; and -Regions with regard to a risk based approach to monitoring and compliance. <p>These roles will be clearly articulated in</p>	July 2010	<p>Status: Implemented</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>The Education Management Control Framework is completed</p> <p>The draft of a revised Compliance Directive is completed. Feedback from Regions has been sought.</p>

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	the <i>Compliance Directive</i> .		AES: Close
7. The Director General, Education Branch should, in conjunction with the Transfer Payments Directorate and Regional Directors General, assess the adequacy of the financial reporting and review requirements of the Program, taking into consideration the department's obligation to ensure due diligence in the monitoring of Program recipients and that funds have been spent for the intended purposes.	<p>As part of continuous improvement of program compliance, Education Branch will collaborate with Regional Directors General and the Transfer Payments and Financial Policy Directorate to review the roles and responsibilities of officers involved in financial reporting and analysis. Regional Operations will lead an assessment of the current Audit Review Process to ensure that measures are in place to consider various perspectives on compliance.</p> <p>Taking into consideration the department's obligation to ensure due diligence in the monitoring of Program recipients and that funds have been spent for the intended purposes, the Branch will assess reporting to ensure it provides adequate information, based on risk level, while respecting the directives of the New Transfer Payment Policy.</p> <p>Actions related to the Quality Management Audit will complement efforts made through this Action Plan.</p>	October 2010	<p>Status: In progress</p> <p>Update/Rationale: As of 30/09/2010:</p> <p>The Branch is proceeding with the implementation of the departmental Compliance Plan, utilizing program specific documents. For example, there is a funding agreement tracking form for each funding agreement recipient, a draft, Program Compliance Directive, a Management Control Framework and program specific Management Regime Manuals. In addition, the Data Collection Instruction revisions ensure that the reporting requirements are aligned with the appropriate templates for proposals and reporting requirements. Together, all of these mechanisms are Quality Management processes and assurances that due diligence practices are in place to ensure funding is applied for intended purposes.</p> <p>AES: Underway</p>
8. The Director General, Education Branch should, in conjunction with Regional Directors General, determine the appropriate and essential compliance and monitoring	As part of continuous improvement of program compliance, Education Branch will work with Regional Directors General	August 2011	<p>Status: Completed</p> <p>Update/Rationale:</p>

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<p>requirements of the Program and establish an acceptable approach for meeting these requirements. Consideration should be given to the appropriate level of staffing required and the need to update Program documentation to reflect any changes made to the requirements.</p>	<p>to review the current compliance requirements of the Program to determine the appropriate and essential elements and then establish an acceptable risk based approach for meeting these requirements. The exercise on reviewing reporting activities from recommendation 7 will support the actions for this recommendation.</p> <p>The Recipient Risk Assessment Tool, to be developed by Regional Operations, will assist in this exercise. Actions related to the Quality Management Audit will complement efforts made through this Action Plan.</p> <p>A review will be done of the appropriate level of staffing and financial resources required, appropriate timelines, and the need to update Program documentation to reflect any changes made to the requirements.</p>	<p>April 2011</p> <p>April 2011</p>	<p>As of 31/03/2010:</p> <p>The draft revised Compliance Directive is completed. Feedback from the Regions has been sought.</p> <p>AES: Close</p>
<p>9. The Director General, Education Branch should, in conjunction with the Regional Directors General, review the design elements of the targeted components of the Program to ensure that terms and conditions are adequately and appropriately defined and that Program results can be demonstrated.</p>	<p>Education Branch will, in consultation with Regional Directors General and First Nation recipients, review the targeted components of the education programs to ensure that terms and conditions are adequately and appropriately defined and that program results can be demonstrated.</p> <p>Design elements of the targeted programs will be reviewed during Phase Two of the Reforming First Nation Education</p>	<p>June 2010</p>	<p>Status: Implemented</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>A plan for a review of the national program guidelines of the targeted programs has resulted in action to develop new reporting templates that provide for more adequate/appropriate date reporting to demonstrate results more clearly.</p>

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	<p>initiative.</p> <p>New Paths was audited as part of the audit on capacity development, and the results of this audit will inform this review.</p>		<p>AES: Close</p>
<p>10. The Director General, Education Branch should, in conjunction with Regional Directors General, establish enhanced activity and financial reporting review procedures, to ensure that complete information is received from recipients (such procedures would be expected of all TPOs administering targeted Program components as well). Consideration should be given to establishing a risk based approach to conducting compliance review activities to help ensure that recipients are using targeted Program component funds for their intended purposes.</p>	<p>As part of continuous improvement of program compliance, Education Branch will work in collaboration with the Regional Directors General and First Nation recipients to administer the targeted program components consistent with departmental directives. Actions related to the Quality Management Audit will complement efforts made through this Action Plan.</p>	<p>December 2010</p>	<p>Status: Implemented</p> <p>Update/Rationale: As of 31/03/2010:</p> <p>The Management Central Framework, and the draft Compliance Directive provide the mechanisms to monitor the continuous improvement of education programs. The planned review of program guidelines will help to ensure programs are managed to achieve the purposes for which they are funded.</p> <p>AES: Close</p>