EDUCATION AND SOCIAL DEVELOPMENT PROGRAMS AND PARTNERSHIPS- EDUCATION

AUDIT OF THE POST SECONDARY EDUCATION PROGRAM (200720)
AEC APPROVAL DATE: 23/01/2009

PROJECT RECOMMENDATIONS	ACTION PLAN	EXPECTED COMPLETION DATE	PROGRAM RESPONSE
1. The Director General, Education Branch should develop a process to determine actual Program spending by recipients and to incorporate this information into Program planning, results measurement, and an ongoing Program adjustment process to further the success of the Program.	Education Branch will work in collaboration with Transfer Payments and Financial Policy Directorate, and Regional Operations Sector to verify what would be required to determine actual program expenditures and surpluses.	July 2009	**Status: Completed** **Update/Rationale As of 31/03/2010:** HQ and Regions have work underway to identify actual program expenditures and surpluses through existing financial reporting, including a review of existing reporting forms. Departmental work on Transfer Payment Policy will address reporting per contribution agreement type, including multi-year agreements. **AES: Close - Fully Implemented**
2. The Director General, Education Branch, in conjunction with the Transfer Payments and Financial Policy Directorate, should re-assess the funding authorities in use and the reporting needs of the Program, taking into consideration the department's obligation to account for the use of Program funds and the intended purposes of these funding authorities.	Education Branch will work in collaboration with Transfer Payments and Financial Policy Directorate, and Regional Operations Sector to assess whether the funding authorities and reporting requirements currently in place are appropriate to ensure accountability for program funds.	December 2009	**Status: Completed** **Update/Rationale As of 31/03/2010:** The process is in place to revise reporting requirements and includes working with the Transfer Payments and Financial Policy Directorate and other Sectors. **AES: Close - Fully Implemented**
3. The Director General, Education Branch should undertake a review of the sufficiency and appropriateness of recipient funding requirements, in light of increasing education costs and the available information on wait-listed students, to	The Branch will undertake work to assess the appropriateness of current funding relative to potential funding demand considering both the recent and projected cost increases and demographic projections. At the national level, there is no easily	December 2009	**Status: Implemented** **Update/Rationale As of 31/03/2010:** The Education Branch has completed an analysis of

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ensure that the department is able to meet the objectives of the Program.	verifiable source of information on wait-listed students.		program spending and the number of students supported and by the program in light of projected demand for the program and the costs of post-secondary education. **AES: Close - Fully Implemented**
4. The Director General, Education Branch should establish a process to enhance the performance measurement framework currently in place in support of the Program to improve the relevance and integrity of the performance data currently being captured by the Branch, in conjunction with CIMD; identify and capture new data that would enhance the existing performance measurement framework; and ensure that the Branch's new Performance Measurement System produces data to permit adequate and appropriate analysis evaluation and reporting.	The Branch's new Performance Measurement System for Education (under development as part of the Education Reform Initiative) 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. The PMSE will identify and refine performance measures for all education programs (including post-secondary program); both INAC regions and First Nations will be engaged in the identification of performance measures. Education Branch will ensure that issues in regard to the relevance and integrity of the data currently being captured within the NPSES database are identified and resolved as required.	September 2011	**Status: Implemented** **Update/Rationale** **As of 31/03/2010:** Internal and external consultation on the Performance Measurement Strategy, including work on performance measurement indicators, is completed. A presentation to the Evaluation, Performance, Measurement and Review Committee is planned for May 14, 2010, with the presentation of the Strategy document planned for June 2010. The Education Information System (EIS), formerly called the Performance Measurement System for Education, is under development; extensive engagement across Canada, on the EIS performance indicators, has been completed. **AES: Close - Fully Implemented**
5. The Director General, Education Branch should undertake a comprehensive review of the allocation methodology employed for the distribution of Program funds, in	Education Branch will work in collaboration with Regional Operations on a review of the allocation methodology employed for the	October 2010	**Status: Implemented** **Update/Rationale** **As of 31/03/2010:**

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conjunction with Regional Directors General, to ensure eligible students in different regions have equitable access to Program funds. This review may need to consider the ability of each region to meet Program requirements within its existing core budget.	distribution of Program funds to regional offices and varying methodologies employed in regions to fund recipients.		The planning and implementation of a review has taken place, and assessment of different regional allocation models has been completed. **AES: Close - Fully Implemented**
6. The Director General, Education Branch should ensure that the minimum Program requirements and delivery standards (requirements) provide sufficient clarity to recipients to ensure they understand departmental expectations in operating a post-secondary education program, and to INAC personnel to ensure they are able to assess and determine, as part of Program monitoring, whether recipients are meeting Program requirements.	The Branch will review minimum Program requirements and delivery standards and provide further clarification where appropriate.	October 2009	**Status: Implemented** **Update/Rationale As of 31/03/2010:** Discussions with the First Nations Expert Group for Post Secondary Education, and work with INAC regions with respect to minimum program requirements and delivery standards has been completed. Finalisation of the revised delivery standards is schedule for Summer 2010. **AES: Close - Fully Implemented**
7.The Director General, Education Branch should establish a management control framework (a set of policies and procedures to ensure that results are achieved and Program objectives are met) specific to the Program that includes, but is not necessarily limited to: a process for regularly updating the foundations of the Program, such as the Program T&Cs, the *Program Policy*, the *PSE Guidelines,* and possibly an Operations Manual, to ensure that these documents remain relevant and sufficiently comprehensive; an annual planning process	ESDPP is undertaking a sector wide compliance review to identify required elements of a common management control framework. According to the priorities identified in the review, as well as the results of the Branch's work, the Branch will determine the appropriate directions and measures specifically required to improve management control of the PSE	January – September 2009 Fall 2009	**Status: Implemented** **Update/Rationale As of 31/03/2010:** The Management Control Framework for the Education Branch was completed. A Branch approach was adopted instead of a program by program approach. It is to be revisited annually. **AES: Close - Fully Implemented**

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that establishes objectives and targets for the Program each year, with a view to the continuous improvement of Program results (through the measuring and assessing of Program performance) and the enhancement of Program efficiencies; providing guidance, direction to and oversight of regional offices through the provision of support tools, regular communications, operational guidelines, and well defined and communicated roles and responsibilities; a resource planning process that considers the level of personnel needed to administer the Program, to meet Program objectives, and to ensure sufficient Program and agreement monitoring and oversight; and a risk management process that identifies Program risks on an annual basis, provides a strategy for mitigating such risks on an ongoing basis, and ensures regular monitoring and sufficient risk based compliance auditing of recipients.	program. The Branch will use a risk-based approach to determine the order in which these measures are implemented.	Beginning Fall 2009	
8. The Director General, Education Branch should, in conjunction with Regional Directors General, ensure that the audit review process be enhanced to ensure that non-eligible Program expenses are appropriately addressed and that Program surpluses are adequately investigated, and that, if necessary, the recipient be subject to further review or auditing activities.	The Branch will review eligible and non-eligible Program expenses and Program surpluses and provide guidance to regions in this regard.	December 2009	**Status: Implemented** **Update/Rationale As of 31/03/2010:** Please see Program Response for #6. **AES: Close - Fully Implemented**

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9. The Director General, Education Branch, in conjunction with the Transfer Payments and Financial Policy Directorate, should re-assess the financial reporting requirements of the Program, taking into consideration the department's obligation to ensure due diligence in the monitoring of Program recipients and that funds are spent for the intended purposes.	Education Branch will work in collaboration with the Transfer Payments and Financial Policy Directorate, and Regional Operations Sector to re-assess the financial reporting requirements of the Program.	June – November 2009	**Status: In Progress** **Update/Rationale** **As of 30/09/2010:** The Branch is proceeding with the implementation of the departmental Compliance Plan, utilizing program specific documents. For example 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 program's Data Collection Instruction revisions ensure that the program reporting requirements are aligned with the appropriate templates for proposals and reporting requirements. Together all of these are Quality Management processes that provide assurances that due diligence practices are in places to ensure program funding is applied for intended purposes. See also Recommendations 1,2,4,5,7,8,10,11,14. **AES: Close**
10. The Director General, Education Branch should conduct a thorough review of eligible Program expenses and, to the extent that it is determined that the eligible expenses in the Program T&Cs are deficient, update the Program T&Cs, *Program Policy* and the *PSE Guidelines* to include those	The Branch will review eligible and non-eligible Program expenses and provide guidance to regions in this regard.	**December 2009**	**Status: Implemented** **Update/Rationale** **As of 31/03/2010:** Discussions on eligible and non-eligible expenses took place in February 2010 with PSE Expert Group and INAC Regions. A draft document was developed for review and an update list if eligible and non-eligible

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expenses deemed appropriate.			expenses will be finalised and included in the updated program guidelines. **AES: Close - Fully Implemented**
11. The Director General, Education Branch should establish, in conjunction with Regional Directors General, a process for conducting appropriate recipient monitoring and compliance auditing (financial and non-financial, on a risk based approach) to ensure that recipients are adhering to Program (including ISSP) and funding agreement T&Cs. Consideration should also be given to resources and capabilities within the regional offices to conduct monitoring and complete compliance audits.	Education and Social Development Programs and Partnerships (ESDPP) is undertaking a sector wide compliance review to identify required elements of a common management control framework. According to the priorities identified in the review, as well as the results of the Branch's work, the Branch will determine the appropriate directions and measures specifically required to improve management control of the PSE program. The Branch will use a risk-based approach to determine the order in which these measures are implemented.	January – September 2009 December 2009	**Status: Implemented** **Update/Rationale As of 31/03/2010:** As per recommendation #7, the Management Control Framework provides overall direction for education programs, and provides the basis for individual program elements. Request to close. **AES: Close - Fully Implemented**
12. The Director General, Education Branch should, in conjunction with Regional Directors General, establish a process to be employed in the regions to ensure that the projects funded through the ISSP component of the Program adequately support all aspects and objectives of the Program.	The Branch and Regional Operations are currently compiling information on ISSP projects. Following the results of this work, the Branch will develop next steps to ensure that the ISSP component adequately supports all aspects and objectives of the PSE Program.	January – September 2009 December 2009	**Status: Completed** **Update/Rationale As of 31/03/2010:** In collaboration with regions, information on ISSP local management practices was complied. A process is in place to collect information and data on the Indian Studies Support Programs by recipient program and by courses of study. Classification of the types of studies supported has been produced. ISSP templates for proposals, reports, terms and conditions are being distributed for feedback.

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			AES: Close - Fully Implemented
13. The Director General, Education Branch should, in conjunction with Regional Directors General, ensure that regional offices adhere to the Program T&Cs, *PSE Guidelines*, and *Recipient Reporting Guide* in regard to obtaining, reviewing, and evaluating ISSP proposals, and obtaining of annual ISSP reports from recipients.	The Branch and Regional Operations are currently compiling information on ISSP projects. Based on the results of this work, the Branch will work with Regional Operations to determine appropriate measures related to the Program T&Cs, PSE Guidelines, and Recipient Reporting Guide.	January – September 2009 December 2009	**Status: Implemented** **Update/Rationale** **As of 31/03/2010:** Please see #12 above. **AES: Close**
14. The Director General, Education Branch should, in conjunction with Regional Directors General, ensure that ISSP recipients provide adequate financial reporting in support of ISSP funds received and expenses incurred, and that these reports be sufficiently reviewed by regional office personnel to ensure that the expenditures are eligible.	The Branch and Regional Operations are currently compiling information on ISSP projects. Based on the results of this work, the Branch will work with regions to ensure ISSP recipients are informed about eligible expenses and that they provide adequate financial reporting on these expenses.	Winter 2010	**Status: Implemented** **Update/Rationale** **As of 31/03/2010:** Please see #6, #8, #10, #12 and #13 above. **AES: Close - Fully Implemented**