

**ACTION PLAN IMPLEMENTATION STATUS UPDATE
REPORT TO THE AUDIT COMMITTEE - AS OF SEPTEMBER 30, 2009**

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: In progress</p> <p>Update/Rationale As of 30/09/2009:</p> <p>Education Branch and Regions have begun reviewing the various methodologies currently in place.</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 30/09/2009:</p> <p>A horizontal working group has been established to address issues related to Tuition Agreements and to draft a Project Charter. The Project Charter was presented to regions November 4-5, 2009.</p>
3. The Director General, Education Branch should, in conjunction with Regional 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	<p>The First Nation Student Success Program 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</p>	Underway	<p>Status: In progress</p> <p>Update/Rationale: As of 30/09/2009:</p> <p>Reports on the first round of funding on FNSSP are</p>

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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>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>	October 2010	<p>expected in Fall 2009. These will be reviewed in light of the recommendation on school evaluations.</p> <p>A preliminary discussion on school evaluations took place at a November meeting with Regional education managers.</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>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 tuition.</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: In progress</p> <p>Update/Rationale As of 30/09/2009:</p> <p>A horizontal working group has been established to address issues related to Tuition Agreements and to draft a Project Charter. The Project Charter was presented to regions November 4-5, 2009.</p> <p>The goal of the project is to address recommendations regarding agreements with provinces and school boards for First Nations students attending provincial schools by doing the following:</p> <ul style="list-style-type: none"> • Establishing policy direction on the framework for relationships between INAC, First Nations and Provinces with respect to First Nation students attending provincial schools. • Developing operational guidelines and standards for documents related to Tuition agreements with provincial school jurisdictions. • Putting in place Service Delivery standards for supporting the establishment of strong relationships between INAC, First Nations and Provinces.

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<p>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>	<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: In progress</p> <p>Update/Rationale: As of 30/09/2009:</p> <p>The Education Branch is currently working with the Assembly of First Nations through a joint expert group, to inform the PMSE; the first meeting was held in November 2009.</p>
<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>	<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 the <i>Compliance Directive</i>.</p>	<p>July 2010</p>	<p>Status: In progress</p> <p>Update/Rationale As of 30/09/2009:</p> <p>The first draft of the Education Management Control Framework has been completed. Revisions will be made following input from program managers and regions.</p> <p>The first draft of a revised Compliance Directive will be completed Fall 2009. Revisions will be made following input from program managers and regions.</p>

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<p>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>	<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>	<p>October 2010</p>	<p>Status: In progress Update/Rationale: As of 30/09/2009:</p> <p>Education Branch is working with its partners to implement the actions set out in the Management Action Plan</p> <p>An intradepartmental advisory committee "Policy on Transfer Payments Advisory Committee" has been established and Education Branch is represented on the committee.</p> <p>Through Regional Operations, a detailed request has been sent to Regions regarding their current audit review processes.</p> <p>Additionally, the Education Branch is working with the Assembly of First Nations through a joint expert group, to inform the Department's efforts to respond to the Audit's recommendations, including strengthening financial reporting; the first meeting was held in November 2009.</p>
<p>8. The Director General, Education Branch should, in conjunction with Regional Directors General, determine the appropriate and essential compliance and monitoring requirements of the Program and establish an acceptable approach for meeting these requirements. Consideration should be</p>	<p>As part of continuous improvement of program compliance, Education Branch will work with Regional Directors General to review the current compliance requirements of the Program to determine the appropriate and essential elements and</p>	<p>August 2011</p>	<p>Status: In progress Update/Rationale: As of 30/09/2009:</p> <p>Education Branch is working with its partners to</p>

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	on capacity development, and the results of this audit will inform this review.		
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.	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.	December 2010	<p>Status: In progress</p> <p>Update/Rationale: As of 30/09/2009:</p> <p>Education Branch is working with its partners to implement the actions set out in the Management Action Plan </p>