



Standing Committee on Public Accounts

32nd Yukon Legislative Assembly

Third Report

December 2009

Introduction

1. On January 30, 2009 the Auditor General of Canada (the Auditor General) issued a report entitled *Public Schools and Advanced Education – Yukon Department of Education*. In this report, the Auditor General

examined whether the Department [of Education] plans and delivers its programs in a way that helps Yukon children achieve success in elementary and secondary school and make a successful transition to further education. In addition, we looked at how the Department allocates teaching-based staff. We also looked at the coordination and reporting mechanisms between the Department and Yukon College, which is funded by the Department.¹

2. During the course of the audit the Auditor General of Canada found the following:

- “The Department does not regularly analyze relevant data to identify, report, and address critical gaps in student performance.”²
- “The Department is unable to demonstrate that it successfully prepares students to make an effective transition from high school to post-secondary education, which includes training in trades. The Department does not track the progress of its students to post-secondary education.”³
- “The Department has neither a human resources plan nor a staffing needs profile in place, even though student enrolment has declined 8 percent over the past five years while the number of teachers increased by 4 percent and other teaching staff increased by 14 percent.”⁴
- “The Department has no long-term master plan to ensure that it is managing school facilities effectively and preparing for significant challenges, such as the number of schools that are aging and in need of repair. At the same time, vacancy rates are high[.]”⁵
- “The Department does not have a long-term strategic plan for managing challenges such as aging schools and declining enrolment.”⁶

3. In her report, the Auditor General made thirteen recommendations regarding how the Department of Education and Yukon College might usefully address these issues.⁷

¹ *Public Schools and Advanced Education – Yukon Department of Education* (hereafter referred to in footnotes as “Auditor General’s report”), page 1.

² Auditor General’s report, page 1.

³ Auditor General’s report, pages 1-2.

⁴ Auditor General’s report, page 2.

⁵ Auditor General’s report, page 2.

⁶ Auditor General’s report, page 2.

4. As indicated in the Auditor General's report, the Department of Education (the Department) and Yukon College (the College) accepted all of these recommendations.⁸

5. The Standing Committee on Public Accounts of the Yukon Legislative Assembly (the Committee) also accepts and endorses the recommendations made by the Office of the Auditor General in the report.

6. Apart from the thirteen recommendations, the Committee's report will not repeat in detail information contained in the Auditor General's report. Neither will this report attempt to summarize all the evidence given before the Committee at its public hearing, held February 6, 2009 (the transcript of the public hearing is appended to this report). Instead, this report will focus on those issues that – in the opinion of the Committee – merit further comment.

7. In his opening statement at the public hearing, the Committee Chair described the Committee's role in the audit process:

The Public Accounts Committee is established by order of the Legislative Assembly. We are a non-partisan committee with a mandate to ensure economy, efficiency and effectiveness in public spending – in other words, accountability for the use of public funds. Our task is not to challenge government policy but to examine its implementation. The results of our deliberations will be reported back to the Legislative Assembly.⁹

8. In his closing statement, the Chair indicated that the Committee may follow up on the implementation of the commitments undertaken by the Department and the College in respect to Auditor General's report:

[T]oday's hearing does not necessarily signal the end of the committee's consideration of the issues raised in the Auditor General's report. The committee may follow up with the department on the implementation of the commitments made in response to the recommendations of the Auditor General and of the committee itself. This could include a follow-up public hearing at some point in the future.¹⁰

9. The Chair said that the Office of the Auditor General may, itself, follow up on the implementation of the corrective measures that the Department and the College had committed to make in their response to the report. After noting that it is expected that in the next two years, the Auditor General will conduct audits of (respectively) the Yukon Housing Corporation, and the Department of Health and Social Services, the Chair went on to state:

It is my understanding that, following that, the Auditor General will be looking at going back over all the reports that have been done and producing follow-up reports to see what the results of these audits have been and what the success of the implementation of the recommendations has been. I can assure you that this committee will also be interested in doing that.¹¹

⁷ Auditor General's report, pages 32-36.

⁸ Auditor General's report, page 2.

⁹ Yukon Legislative Assembly, Standing Committee on Public Accounts, transcript of public hearing, February 6, 2009 (hereafter referred to in footnotes as "PAC transcript"), page 1-1.

¹⁰ PAC transcript, page 1-28.

¹¹ PAC transcript, page 1-29.

10. The Committee is encouraged by the responses of the Department and the College to the Auditor General's observations, and their acceptance of the report's recommendations.

11. Nevertheless, the Committee's primary concern is for accountability: that the Department of Education and Yukon College report to the Legislative Assembly (and through the Legislative Assembly to the public) on the progress they are making in implementing the recommendations in the report of the Auditor General of Canada. This reporting could take on one of many forms. The Department has developed an implementation plan that could evolve over time as certain tasks are accomplished and more detail can be provided on outstanding tasks. This document could be tabled in the Legislative Assembly as a stand alone document, or as a part of the Department's annual report, which the Minister of Education tables in the Legislative Assembly pursuant to the *Education Act*. The *Yukon College Act* also requires that the Minister table the College's annual report in the Legislative Assembly. Therefore, the Department and/or the College may wish to devote a section of their annual reports to progress in implementing the recommendations. The Committee's concern is not with the instrument that is used to report to the Assembly; only that the reporting is thorough, clear and timely.

12. In some cases, the Department's plan to implement the recommendations of the Auditor General's report states that there is the need to first implement the recommendations of other reports and documents. The Department's plan, however, does not state what these other recommendations are. For example, the action plan states, "The Department will ... [i]mplement ... the recommendations in the One-Vision Multiple-Paths Report."¹² Similarly, "Timelines will depend on the completion of other linked exercises such as the One-Vision Multiple Paths Report, New Horizons ..."¹³ The Committee would like to see the Department's implementation plan provide an outline that does not require that readers locate and review other documents in order to understand the steps the Department will take to implement the Auditor General's recommendations.

13. The format of the rest of this report is as follows: The report will list each of the Auditor General's recommendations. Each recommendation is followed by the Department's, and/or the College's, response to that recommendation as articulated in the implementation plan presented to the Committee at the public hearing. This is followed by questions, comments and recommendations of the Committee.

¹² The Department of Education Implementation Plan (hereafter referred to in footnotes as "Implementation Plan"), page 3. Note: The Implementation Plan was provided to the Public Accounts Committee by the Department of Education on February 6, 2009.

¹³ Implementation Plan, page 5.

Recommendations in the Report of the Auditor General of Canada:¹⁴

Recommendation #1¹⁵ (Public Schools)

The Department of Education should

- establish performance targets for Yukon students overall and, to the extent possible, for each major student sub-group;
- determine what performance data it needs to gather;
- analyze data to identify critical trends and significant performance gaps;
- develop comprehensive action plans for significant gaps and relevant subgroups; and
- present, in its annual report, the critical trends, significant performance gaps, and the results of actions taken to improve performance.¹⁶

Response – Department of Education¹⁷

1. The Department has completed a review of other jurisdictions. As a next step, the Department will identify assessment indicators that will become part of a K-12 assessment framework, a three year implementation plan and a professional development plan. The phasing in of performance measures as per the assessment implementation plan will begin in the 2009/2010 school year. The framework will be fully implemented by the fall of 2011.

Timeline: Three year Assessment Framework Implementation Plan Fall 2009. Full implementation of the Assessment Framework by Fall 2011.

2. Explore implementation of a new Student Information System.

Timeline: Full implementation of the new Student Information System by Fall 2012.

3. Collect relevant data to support the performance.

Timeline: The Department can begin to collect and compile data immediately upon finalizing the assessment framework. Data compilations and comparisons will be integrated with the new Student Information System.

4. Review the data on an annual basis and develop action plans to address gaps. The Department will prepare action plans that summarize findings of performance measures, identify gaps in achievement, and include strategies to address these gaps. These findings will be included in the department's Annual Report that is tabled in the Legislative Assembly each fall.

Timeline: Full Implementation: Fall 2013

¹⁴ The thirteen recommendations that follow have been extracted from the Auditor General's report. The relevant paragraph references from that report appear as footnotes.

¹⁵ Paragraph 39 of the Auditor General's Report.

¹⁶ Paragraphs 17–38 of the Auditor General's Report.

¹⁷ Implementation Plan, pages 1-2.

Comment by the Committee:

The Department should report to the Legislative Assembly on the progress of this initiative, on an annual basis, until full implementation has been achieved.

Recommendation #2¹⁸ (Advanced Education)

The Department of Education should investigate the feasibility of tracking the progress of its students in employment and in post-secondary education. This would allow it to monitor the success of its programs and policies aimed at helping students make the transition from public school to post-secondary education and the workforce.¹⁹

Response – Department of Education²⁰

The Department will:

5. The Department will continue discussions with Yukon College and the Yukon Bureau of Statistics towards the design and implementation of a Graduate Exit Survey that will track the educational experience of Yukon Grant and Student Training Allowance recipients. The survey would generate a data base of age, place of residence, and post secondary status.

Timeline: 2009/2010

6. Implement a student tracking formula to measure progress and completion of those students funded by the Yukon Grant and/or the Training Allowance.

Timeline: Upon full implementation of the Student Information System, by Fall 2012

7. Monitor and report on Apprenticeship completion rates in the Department Annual Report.

Timeline: Upon full implementation of the Student Information System, by Fall 2012.

8. The Department will work with Yukon College to participate in their Student Satisfaction Surveys to track post-graduate employment of Yukon College students as a way to evaluate program success.

Timeline: On-going, commencing Fall 2011

Comment by the Committee:

With regard to point 5: The Department should indicate whether the Graduate Exit Survey will be conducted for high-school graduation, as well as for graduation from post-secondary school. The Department should also indicate whether there are plans to track the post-secondary status and attainment of students attending institutions other than Yukon College (e.g. universities or colleges situated Outside) and whether the employment status of students who drop-out of high-school will also be tracked.

With regard to point 6: The Department should clarify why the student tracking formula will only track students who receive the Yukon Grant and/or the Student Training Allowance.

¹⁸ Paragraph 47 of the Auditor General's Report.

¹⁹ Paragraphs 40–46 of the Auditor General's Report.

²⁰ Implementation Plan, pages 2-3.

With regard to point 8: The Department should clarify the following:

- how often the Student Satisfaction Surveys are conducted (e.g. once a year, each year that a student is enrolled in the College; only in the graduating year, etc.), and
- whether the Student Satisfaction Surveys
 - (a) include students who do not complete their program and graduate from the College,
 - (b) are conducted for students graduating from high-school, and
 - (c) whether they will be conducted for students who drop out of high-school (to determine contributing factors, etc.)?

Recommendation #3²¹ (Advanced Education)

The Department of Education needs to coordinate their efforts with Yukon College to identify and, to the extent possible, address the root causes that lead to a lack of student readiness for the shift between high school and post-secondary education.²²

Response – Department of Education²³

The Department will:

9. Implement, over the short, medium and long term the recommendations in the One-Vision Multiple-Paths Report. As an immediate response, the Department will develop a Comprehensive Implementation Strategy to define priorities, costs and timelines associated with the tasks in that report.

Timeline: Fall 2010

10. The Department will be working with the College to ensure that graduating high school students have the opportunity to meet the entry needs as defined by Yukon College.

Timeline: Ongoing.

Response – Yukon College

The College agrees with this recommendation. The College and Department have already established a committee to study this area.²⁴

Comment by the Committee:

With regard to the Auditor General's recommendation - The Department should explain how it will identify the "root causes" that lead to a lack of student readiness for the transition to post-secondary education.

With regard to point 9 – The Department should elaborate on the recommendations in the One Vision Multiple Pathways Report that apply to this recommendation.

With regard to point 10 – The Department should elaborate on the manner in which the Department will work with Yukon College in this regard. The Department should also elaborate

²¹ Paragraph 50 of the Auditor General's Report.

²² Paragraphs 48–49 of the Auditor General's Report.

²³ Department of Education Implementation Plan, page 3.

²⁴ Auditor General's Report, page 33.

on the phrase “the opportunity to meet the entry needs as defined by Yukon College.” What, for example, constitutes an opportunity to meet those needs?

With regard to the College’s response – The Implementation Plan should provide more description of the committee to which Yukon College refers, particularly with regard to the composition and mandate of the committee.

Recommendation #4²⁵ (Advanced Education)

Yukon College should report on the progress of the students registered in its Developmental Studies program to help assess the program’s success.²⁶

Response – Yukon College

The College supports this recommendation and will put forward an appropriate action plan for Developmental Studies students.²⁷

Comment by Committee:

The Committee looks forward to seeing the action plan and the manner in which it will report the Developmental Studies program’s success. Yukon College should report its timeline for the development and implementation of this action plan.

Recommendation #5²⁸ (Advanced Education)

Yukon College should establish performance measures that include specific targets and expectations. It should also report to the Minister and to Yukoners the progress it has made to meet those targets and expectations and the results of actions it has taken.²⁹

Response – Yukon College

The College agrees that an accountability framework, which will include performance measures, will be developed and implemented to satisfy the government’s need for accountability and transparency. The Strategic Plan 2008-2013 with its six strategic directions, 22 objectives, and 54 outcomes forms the foundation of such a reporting relationship. The action plan approved by the College Board (at its 12 and 13 December 2008 Board meeting) addresses the outcomes and monitors progress on a regular basis.³⁰

Comment by Committee:

In reporting to the Legislative Assembly, the College should be more specific about how the strategic plan and the action plan address the Auditor General’s recommendation.

²⁵ Paragraph 51 of the Auditor General’s Report.

²⁶ Paragraphs 48-49 of the Auditor General’s Report.

²⁷ Auditor General’s Report, page 33.

²⁸ Paragraph 56 of the Auditor General’s Report.

²⁹ Paragraphs 52–55 of the Auditor General’s Report.

³⁰ Auditor General’s Report, page 33.

Recommendation #6³¹ (Advanced Education)

The Department of Education should develop a comprehensive strategy for managing community training funds. Contribution agreements should have clear terms and conditions and should be properly reviewed, managed, and monitored.³²

Response – Department of Education³³

11. The Department will develop and implement a Labour Market Framework to replace the Yukon Training Strategy, and this strategy, along with its subsidiary strategies, will form the basis of allocations of the Community Training Funds or its successor.

Timeline: Fall 2011

12. The Department will utilize a revised Contribution Agreement format that includes an effective evaluative component. All agencies will be funded using this new format. The Department will review the monitoring system to ensure compliance with the new Contribution Agreement format.

Timeline: Commencing immediately, fully operational with all new allocations funded out of fiscal year 2009/10 funds.

Comment by the Committee:

With regard to point 11 – The Department should explain why the Yukon Training Strategy (YTS) needs to be replaced and how the Labour Market Framework will improve upon the YTS. The Department should also identify the “subsidiary strategies” to which it refers.

Recommendation #7³⁴ (Education Support Services)

The Department of Education should develop a long-term strategic plan that includes clearly defined directions and specific measurable goals and objectives.³⁵

Response – Department of Education³⁶

13. The Department will develop a long-term strategic plan that will allow the Department to better align resources with needs, and to measure the effectiveness of these allocations in terms of student progress and growth.

Timeline: Timelines will depend on the completion of other linked exercises such as the One-Vision Multiple Paths Report, New Horizons and School Growth Plans. Full completion and implementation is expected by Spring 2011.

Comment by the Committee:

In order to comply with the Auditor General’s recommendation the Department should:

- report the timelines for the completion of the “other linked exercises.”
- explain how these exercises are linked to one another and the long-term strategic plan.

³¹ Paragraph 62 of the Auditor General’s Report.

³² Paragraphs 57–61 of the Auditor General’s Report.

³³ Implementation Plan, page 4.

³⁴ Paragraph 70 of the Auditor General’s Report.

³⁵ Paragraphs 63–69 of the Auditor General’s Report.

³⁶ Implementation Plan, pages 4-5.

- explain how the Auditor General's Recommendation #7 will be implemented if these other exercises are not completed.

Recommendation #8³⁷ (Education Support Services)

As part of the strategic planning process, the Department of Education should develop an integrated risk-management plan that identifies and [assesses] the key risks the Department faces and the measures it will use to mitigate these risks. This information should be communicated to relevant staff so that there is an ongoing effort to identify, manage, and report key risks.³⁸

Response – Department of Education³⁹

14. The Department will incorporate an environmental scan section into the Annual Report and will report on potential issues in the annual report.

Timeline: Fall 2010 when the Department reports on the 2009/10 school year.

15. The Department will develop and incorporate an integrated risk management plan to identify risks and mitigative strategies.

Timeline: Fall 2010 when the Department reports on the 2009/10 school year.

Comment by the Committee:

With regard to point 14 – The Department should clarify what exactly the term “environmental scan” means in this context. It should explain how “environmental scan” differs from and complements, the “integrated risk management plan” referred to by the Auditor General in Recommendation #8.

Recommendation #9⁴⁰ (Education Support Services)

The Department of Education should develop a policy that lays out the specific purpose of school plans, expectations for their preparation including the link with the Department's strategic plan, the expected frequency of preparation of plans, and how school plan results should be reported. The policy should also incorporate review and feedback mechanisms.⁴¹

Response – Department of Education⁴²

16. The Department has drafted a School Growth Planning Policy that addresses concerns noted in the Auditor's Report. It will be approved in the Spring 2009.

Timeline: Spring 2009

Comment by the Committee:

Should the Department adhere to its timeline in complying with this recommendation, the School Growth Planning Policy will be approved about the same time that the Committee's report is

³⁷ Paragraph 76 of the Auditor General's Report.

³⁸ Paragraphs 71–75 of the Auditor General's Report.

³⁹ Implementation Plan, page 5.

⁴⁰ Paragraph 81 of the Auditor General's Report.

⁴¹ Paragraphs 77–80 of the Auditor General's Report.

⁴² Implementation Plan, page 6.

tabled in the Legislative Assembly. While the Department commits to having the policy approved in the Spring 2009, it does not say how or when this policy will be made public. The Department should explain the process by which the policy is developed and approved.

Recommendation #10⁴³ (Education Support Services)

The Department of Education should:

- develop and implement a comprehensive human resources plan that clearly defines its current and future human resource needs and integrates them with its strategic plan, and
- develop an action plan or a strategy to deal with existing differences between current resources and short-and long-term staffing needs.⁴⁴

Response – Department of Education⁴⁵

17. The Department will develop a Human Resources Plan.

Timeline: Timelines will depend on the completion of other linked exercises such as the One-Vision Multiple Paths Report, New Horizons and School Growth Plans. Full completion and implementation is expected by Spring 2011.

Comment by the Committee:

Once again the Department should clarify the interconnection between compliance with this recommendation and the other linked exercises, and how the Department will comply with the Auditor General's Recommendation #10, if these other exercises are not completed on time.

Recommendation #11⁴⁶ (Education Support Services)

The Department of Education should work with the Property Management Division to develop a long-term facility plan that takes into account the age, capacity, and location of facilities and student enrolment trends.⁴⁷

Response – Department of Education⁴⁸

18. The Department has already undertaken significant work toward developing [a] long-term facility plan. The Secondary School Programming Review was completed last October, and the information in that report will play a crucial role in identifying plans for facilities. Committees have been established to oversee the work that is generated from the Secondary [School] Programming Review work and any future plans will be informed by their advice.

Timeline: Ongoing.

⁴³ Paragraph 92 of the Auditor General's Report.

⁴⁴ Paragraphs 82-91 of the Auditor General's Report.

⁴⁵ Implementation Plan, page 6.

⁴⁶ Paragraph 99 of the Auditor General's Report.

⁴⁷ Paragraphs 93–98 of the Auditor General's Report.

⁴⁸ Implementation Plan, page 7.

19. The Department will develop a long-term replacement plan covering all schools built prior to 1990, taking into account building age, condition, energy efficiency/life cycle costs, and demographic factors. The Department will continue to monitor the enrolment at all of its schools, and will plan for the effective use of its school infrastructure.

Timeline: Commencing Spring 2009, Completion Spring 2011

Comment by the Committee:

With regard to point 18: The Department should explain:

- the composition of the Committees that have been established to oversee this work.
- which government department has primary responsibility for implementing this recommendation – Education, or Highways and Public Works.

With regard to point 19: The Department should clarify:

- how many of its schools were built prior to 1990,
- why the long-term replacement plan will only include schools built prior to 1990,
- at what point schools built after 1990 will be included in the long-term school replacement plan; and
- how the replacement of schools will be prioritized.

Recommendation #12⁴⁹ (Education Support Services)

The Department of Education should take the appropriate steps to ensure that teaching staff are evaluated on a timely basis, as required by the *Education Act*, the *Education Labour Relations Act*, and departmental policies.⁵⁰

Response – Department of Education⁵¹

20. Administrators will be advised at the beginning of the 2009/2010 school year of those teachers who are not current in their evaluation cycles.

Timeline: Fall 2009

21. Administrators will ensure that standard evaluations are completed for teachers or that teachers are participating in Professional Growth Plans, giving priorit[y] to probationary evaluations, with non-probationary teachers returning to three year cycles.

Timeline: June 2011.

Comment by the Committee:

The Department should report to the Legislative Assembly on the progress of this initiative, on an annual basis, until full implementation has been achieved.

⁴⁹ Paragraph 103 of the Auditor General's Report.

⁵⁰ Paragraphs 100–102 of the Auditor General's Report.

⁵¹ Implementation Plan, page 8.

Recommendation #13⁵² (Education Support Services)

The Department of Education should work with the Property Management Division of the Department [of Highways and Public Works] to conduct regular and comprehensive facility audits to ensure that major building deficiencies are identified. The audits should address environmental, health, and safety issues, as needed.⁵³

Response – Department of Education⁵⁴

22. The Department will develop an Audit Schedule that will provide for periodic assessments of all schools.

Timeline: Fall 2009

23. The Department has already begun its latest facilities audit. It will be done on a system-by-system basis as funding permits, as follows:

- Roofs – completed by December 2008
- Structure – to be completed by 2009/2010 including seismic restraints
- Energy Management – to be completed by 2010/2011

Timeline: Ongoing. The Audit Schedule will be completed by Winter 2010.

24. The Department [of Education] will ensure these measures dovetail with the Department of Highways and Public Works Building Audit functions as a key component of Property Management Divisions Business Process Redesign.

Timeline: Ongoing.

Comment by the Committee:

With regard to points 22 and 23 - The Department should clarify the difference, or relationship, between the Audit Schedule and the facilities audit currently underway. The Department's implementation plan seems to suggest that they differ, given that there are different timelines for their completion.

With regard to point 24: The Department should clarify how the measures it will undertake dovetail with those of the Department of Highways and Public Works. At the Committee's public hearing, it emerged that that the long-term school facilities planning undertaken jointly by these departments was limited to a 2 to 3 year planning horizon.⁵⁵ The Department of Education should clarify whether this joint planning will now have a longer-term (i.e. several years) horizon.

⁵² Paragraph 108 of the Auditor General's Report.

⁵³ Paragraphs 104–107 of the Auditor General's Report.

⁵⁴ Implementation Plan, pages 8-9.

⁵⁵ PAC transcript, page 1-19. Deputy Minister Pamela Hine stated, "We're hoping to change the two- to three-year cycle that we're currently seeing."

Conclusion

The Committee would like to thank the Office of the Auditor General for its report.

The Committee would also like to thank the Department of Education, and Yukon College, for their undertakings with regard to the recommendations in the Auditor General's report.

Consistent with section 5 of Management Board Directive #20/85 the Committee requests that the Department of Education and Yukon College respond to this report and that the Minister of Education table this response, or responses, in the Legislative Assembly by the final sitting day of the 2010 Spring Sitting. The Committee looks forward to receiving the requested clarifications, and to being apprised of the mechanisms through which Legislative Assembly will be kept abreast of progress implementing the Auditor General's recommendations, by the Department and the College.

Finally, the Public Accounts Committee wishes to reiterate that the Committee may follow up on the implementation of the recommendations the Auditor General made in *Public Schools and Advanced Education – Yukon Department of Education*, in the future. This follow-up may include holding a further public hearing.