

Status Update Template

February 9, 2021

Chapter 18, Teachers’ Superannuation Commission – Teachers’ Dental Plan, Volume 2, 2018

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding: We recommend that the Teachers’ Superannuation Commission have adequate support for dental payments. (2009 Report – Volume 1; Public Accounts Committee agreement September 1, 2009)</p> <p>Status – Partially Implemented</p>	<p>100</p>	<p>Implemented</p>	<p>The insurance carrier provides a monthly report that lists the carrier’s weekly requests for payment for dental reimbursements to teachers. These payments to the carrier are reconciled against the TSC’s dental bank. The insurance carrier’s report can be expanded to list all dental reimbursements on an individual basis that are paid to teachers which matches the total of the weekly payment to the insurance carrier.</p> <p>The insurance carrier reports with details listing of dental reimbursements to</p>	<p>Payments to the insurance carrier are reconciled to a detailed report that contains all dental claims reimbursed to teachers. This procedure is performed monthly.</p>	<p>Implemented during 2018-19. Provincial Auditor reported compliance with their recommendation in its 2019-Vol 2 Report.</p>

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			<p>teachers were provided to the TSC from January 2013 to the present. Payments to the insurance carrier have been reconciled to the TSC bank account for the years 2016-2019 inclusive</p> <p>Written procedures for the dental reconciliation of electronic banking details vs. the TSC dental bank statement have been established.</p> <p>The insurance carrier forwarded a copy of its CSAE 3416 Report which provides an independent internal control opinion on the insurance carrier's Group Benefits Claim System. This report confirms the processes and controls that are in place for the insurance carrier to adjudicate and pay dental claims to teachers.</p>		

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<p>Outstanding: We recommend that the Teachers' Superannuation Commission establish complete and written guidance for preparing interim and year-end financial reports. (2008 Report – Volume 1; Public Accounts Committee agreement June 17, 2008)</p> <p>Status – Partially Implemented</p>	<p>101</p>	<p>Implemented</p>	<p>During 2019-20, the commission prepared the first set of financial statements for the Teachers' Dental Plan by reconciling three years of dental payments made to teachers against reconciled bank statements to confirm dental payments made to the insurance carrier equals reimbursements to teachers paid by the carrier for adjudicated dental claims.</p> <p>Financial statements for the dental plan for the years ending December 31, 2018 and December 31, 2019 were audited by the Provincial Auditor in September 2020 and approved by the commission at its October 13, 2020 meeting.</p>	<p>Financial statements for the dental plan are now prepared for the commission and included with the quarterly financial reports for all teacher pension and benefit plans. These reports presented at commission meetings for their review.</p>	<p>Implemented during 2019-20. Provincial Auditor reported compliance with their recommendation in its 2020-Vol 2 Report</p>
<p>Outstanding: We recommended that the Teachers' Superannuation</p>	<p>101</p>	<p>Implemented</p>	<p>An annual report for the Teachers' Dental Plan outlining the activities of</p>	<p>A separate annual report including financial statements is now</p>	<p>Implemented during 2019-20. Provincial Auditor reported</p>

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<p>Commission annual report include the financial statements of each benefit plan the Commission administers. (2008 Report — Volume 1; Public Accounts Committee agreement June 17, 2008)</p> <p>Status – Partially Implemented as it relates to the Teachers’ Dental Plan</p>			<p>the plan including the audited financial statements was prepared and approved by the commission at its October 13, 2020 meeting.</p> <p>The 2019 Teachers’ Dental Plan Annual Report was tabled in the Legislative Assembly on October 28, 2020.</p>	<p>prepared for the Teachers’ Dental Plan by the commission and will be tabled with the Legislative Assembly within 120 days following the plan’s year end.</p>	<p>compliance with their recommendation in its 2020-Vol 2 Report</p>

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Chapter 17, Teachers’ Superannuation Commission – Teachers’ Dental Plan, Volume 2, 2019

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<p>Outstanding: We recommended the Teachers' Superannuation Commission establish complete and written guidance for preparing interim and year-end financial reports [for the Teachers' Dental Plan]. (2008 Report – Volume 1, p 46, Recommendation 6; Public Accounts Committee agreement June 17, 2008)</p> <p>Status – Partially Implemented</p>	<p>113</p>	<p>Implemented</p>	<p>During 2019-20, the commission prepared the first set of financial statements for the Teachers’ Dental Plan by reconciling three years of dental payments made to teachers against reconciled bank statements to confirm dental payments made to the insurance carrier equals reimbursements to teachers paid by the carrier for adjudicated dental claims.</p> <p>Financial statements for the dental plan for the years ending December 31, 2018 and December 31, 2019 were audited by the Provincial Auditor in September 2020 and approved by the</p>	<p>Financial statements for the dental plan are now prepared for the commission and included with the quarterly financial reports for all teacher pension and benefit plans. These reports presented at commission meetings for their review.</p>	<p>Implemented during 2019-20. Provincial Auditor reported compliance with their recommendation in its 2020-Vol 2 Report.</p>

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			commission at its October 13, 2020 meeting.		
<p>Outstanding: We recommended the Teachers' Superannuation Commission annual report include the financial statements of the [Teachers' Dental] Plan the Commission administers. (2008 Report – Volume 1, p. 46, Recommendation 7; Public Accounts Committee agreement June 17, 2008)</p> <p>Status – Partially Implemented</p>	113	Implemented	<p>An annual report for the Teachers' Dental Plan outlining the activities of the plan including the audited financial statements was prepared and approved by the commission at its October 13, 2020 meeting.</p> <p>The 2019 Teachers' Dental Plan Annual Report was tabled in the Legislative Assembly on October 28, 2020.</p>	<p>A separate annual report including financial statements is now prepared for the Teachers' Dental Plan by the commission and will be tabled with the Legislative Assembly within 120 days following the plan's year end.</p>	<p>Implemented during 2019-20. Provincial Auditor reported compliance with their recommendation in its 2020-Vol 2 Report.</p>

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Chapter 17, Education – Capital Asset Planning for Schools, Volume 1, 2019

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding: We recommend that the Ministry of Education develop and implement measures and targets to monitor the success of its capital asset strategy across the Pre-Kindergarten to Grade 12 system. (2013 Report-Volume 1, p.85, Recommendation 8; Public Accounts Committee agreement January 14, 2015)</p> <p>Status – Partially Implemented</p>	232	Implemented	<p>The ministry conducts program evaluations and collaboration with school divisions. Program improvements are implemented as required.</p> <p>Ministry performs in depth analysis on the prioritization of major capital funding requests. Analysis and report prepared to support the positive impact of new school builds in areas experiencing growth. The ministry has validated that the target of reducing utilization rates at surrounding schools has been achieved.</p>	Ministry is currently in the process of working with the OPA on the follow-up audit to ensure the actions taken by the ministry fully implements the recommendations.	Ministry considers recommendation to be implemented.

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Chapter 18, Education – Increasing Graduation Rates, Volume 1, 2019

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding: We recommended that the Ministry of Education require school divisions to report critical risks limiting student achievement and that the ministry analyze provincial progress in reducing critical risks. (2012 Report – volume 1, p.42, Recommendation 8; Public accounts Committee agreement January 14, 2015)</p> <p>Status – Intent of Recommendation Implemented</p>	236	Intent of Recommendation Implemented (January 31, 2019)	No further action required.		
<p>Outstanding: We recommended that the Ministry of Education analyze and report whether school divisions use key effective</p>	236	Intent of Recommendation Implemented (January 31, 2020)	No further action required.		

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<p>strategies that could influence Grade 12 graduation rates. (2012 Report – Volume 1, p.42, Recommendation 9; Public Accounts Committee agreement January 14, 2015)</p> <p>Status – Intent of Recommendation Implemented</p>					
<p>Outstanding: We recommended that the Ministry of Education review each school division’s Continuous Improvement Plan and assess its planned use of effective strategies before approving the school division’s budget for the related school year. (2012 Report – Volume 1, p.40 Recommendation 6; Public Accounts Committee agreement January 14, 2015)</p> <p>Status – Partially Implemented</p>	<p>237</p>	<p>Partially Implemented (January 31, 2020)</p>	<p>Every school division was asked to develop and submit a graduation rate improvement plan. These plans were reviewed in the ministry and made available to other school divisions and education authorities to assist them in the development of their own plans.</p> <p>To support planning and implementation of effective practices, the Provincial Leadership Team hosted its annual graduation symposium in October 2019.</p>	<p>Due to the significant pressure on school divisions as they work to provide safe learning environments for students during the COVID-19 pandemic, the ministry is not collecting plans in the 2020-21 school year.</p> <p>School divisions will be using the rubric to self-assess and adjust their plans.</p> <p>The ministry will be able to use the rubric to provide guidance to school divisions who seek advice or guidance.</p>	<p>2020-21 school year</p>

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			<p>As of January 2019, the ministry had drafted a rubric for use in assessing graduation rate improvement plans (GRIPs) and providing feedback to school divisions. Each of the 2017-18 and 2018-19 GRIPs were reviewed and analyzed as part of the development of the draft rubric.</p> <p>A graduation rates effective practices literature review prepared by the ministry also informed rubric development.</p> <p>By January 2020, work with school divisions to revise and refine the rubric was complete. All school divisions have had the opportunity to provide input and use the rubric as a tool to build their plans.</p>	<p>School division annual reports will be reviewed to understand actions and a summary will be provided to school divisions in a summary.</p>	

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			<p>In January 2021, the final rubric was distributed to school divisions to guide further development of, and self-reflection upon, graduation rate improvement plans.</p>		

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Chapter 19, Monitoring School Instruction Time, Volume 1, 2019

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding: We recommend that the Ministry of Education monitor for all core curriculum areas of study the extent to which school divisions meet the Ministry's requirements for instruction time. (2009 Report – Volume 3, p.63, Recommendation 5; Public Accounts Committee agreement May 12, 2010)</p> <p>Status – Partially Implemented</p>	240	Partially Implemented	<p>The ministry actively monitors total instruction time through the yearly review of all school division calendars.</p> <p>The ministry communicated to the school divisions the requirements for instructional time through the Bi-Weekly Bulletin.</p>	Review the school division calendars as submitted and continue to communicate with them directly if there are any areas where they do not meet the requirements.	Calendar review is required to be completed and implemented by May 1 st .
<p>Outstanding: We recommend that the Ministry of Education take corrective action where necessary to improve school division compliance with the Ministry's requirements for instruction time. (2009 Report – Volume 3, p.64, Recommendation 6; Public Accounts Committee</p>	242	Partially Implemented	Annually, the ministry communicates information to each school division relating to instructional time in required areas of study through the Registrar's Handbook.	Follow-up with school divisions, through the calendar review process and throughout the school year, if there are areas of non-compliance.	End of the 2021-22 school year.

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agreement May 12, 2010) Status – Partially Implemented					

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Chapter 31, Education – Monitoring Kindergarten Students’ Readiness to Learn in the Primary Grades, Volume 2, 2019

Recommendation and Status at Time of Audit (Indicate whether new or outstanding)	Page	Current Status (implemented, partially implemented, not implemented)	Actions Taken to Implement Since PA Report	Planned Actions for Implementation	Timeline for Implementation
<p>Outstanding: We recommend that the Ministry of Education co-ordinate its analysis of action plans of school divisions at risk of not achieving the early learning goal to assist them in increasing the number of students who are ready to learn in the primary grades upon exiting Kindergarten. (2017 Report – Volume 2, p.139, Recommendation 2; Public Accounts Committee agreement June 12, 2018)</p> <p>Status – Partially Implemented</p>	262	Partially Implemented	<p>Ministry staff meet with school divisions regularly to discuss Pre-K and kindergarten programs and students readiness for learn in the primary grades.</p> <p>During the pandemic, the amount of meetings was reduced, as the pandemic work took priority. For example, developing learning resources for early educators to teach during the pandemic.</p>	Review early years component of the Board of Education Annual Reporting 2019-20 documents submitted to the Ministry of Education by each school division.	February – April 2021
<p>Outstanding: We recommend that the Ministry of Education take</p>	263	Partially Implemented	Created revised school division meeting rotation schedule.	Meet annually with school divisions who are most at-risk of not meeting the	March – May 2021

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<p>specific actions to assist those school divisions whose students are most at risk of not being ready to learn in the primary grades when exiting Kindergarten. (2017 Report – Volume 2, P. 141, Recommendation 4; Public Accounts Committee agreement June 12, 2018)</p> <p>Status – Partially Implemented</p>			<p>Distributed EYE activity cards to six school divisions.</p>	<p>ESSP Outcome to review action plans, identify schools and develop solution-focused supports.</p> <p>Request school divisions submit an action plan for identified schools.</p> <p>Meet biennially with school divisions experiencing less risk.</p>	