

# SELF-ASSESSED PROGRESS IN IMPLEMENTING RECOMMENDATIONS

## School District 35 – Langley (Summary Report)

Released: [December 2010](#)

1st Follow-up: [October 2011](#)

Discussed by the Public Accounts Committee: [February 2011 Transcript](#)

### Self-assessment conducted by School District 35 – Langley

In the 12 months since the Board received the Report from the Office of the Auditor General, some good progress has been made. As a first step, all Trustees agreed to the Recommendations and have come together to begin the work of implementing them. Trustees have focussed on working together, better understanding their role and responsibilities and improving the tone at the top in order to benefit the students of the Langley School District. The hiring of a new Secretary Treasurer to the District has further strengthened the Senior Management team and the Board's confidence in it's ability to fully implement the recommendations. While the Board is pleased with the progress to date, we recognize that there is more to be done and are committed to continuing to work towards full implementation.

### Recommendations

RECOMMENDATION AND SUMMARY OF PROGRESS	SELF-ASSESSED STATUS
<b>GOVERNANCE</b>	
<p><b>Recommendation 1: Board trustees develop ways to work together to effectively discharge their responsibilities.</b></p>	<p><b>Fully or substantially implemented</b></p>
<p><b>Actions taken, results and/or actions planned</b></p> <p>Although not fully, we feel we have substantially implemented ways to work together in order to better discharge our responsibilities. Trustees have participated in BCTSA Pro-D, have reviewed the OAG's House of Governance, reviewed our By-Laws and Code of Conduct which have helped to create a better tone in the room and a more mutually respectful dialogue. The Board implemented a rotating chair structure when a sitting trustee resigned in the fall of 2010, and following the By-Election, the Board then agreed to maintain this structure for the remainder of the term.</p>	
<p><b>Recommendation 2: Board trustees ensure that they understand, accept, and address their governance roles and responsibilities.</b></p>	<p><b>Partially implemented</b></p>
<p><b>Actions taken, results and/or actions planned</b></p> <p>The Board has had some success in implementing this recommendation. We have been able to review the roles and responsibilities of a trustee through various professional development opportunities. We have also successfully implemented a fully functioning Audit Committee. However, to date we have not had the opportunity to focus on developing a communication plan or an internal audit function.</p> <p>The Board will work toward addressing these areas in the upcoming year. In working to address improved governance, the Board has set out criteria for Question Period at Regular Board Meetings in order to ensure a more respectful and professional meeting and are considering other changes to it's By-Laws, again to ensure more professional and respectful Regular Meetings.</p>	

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## Recommendations (Cont.)

**Recommendation 3:** The Board require senior management to provide it with sufficient, appropriate and regular information.

**Fully or substantially implemented**

### **Actions taken, results and/or actions planned**

Trustees are aware of and understand the importance of having all the information necessary to make informed decisions. Trustees recognize that they are responsible for asking for what they need, in the event that it has not been provided by senior staff. The hiring of a Secretary Treasurer in the fall of 2010 has significantly improved the flow of financial information. Board members are receiving regular financial reporting through the Audit Committee and updates at most Regular Board Meetings. Reports on Student Achievement are provided by the Superintendent to Trustees at both Planning Meetings and during the Superintendent's Report at Regular Board Meetings.

**Recommendation 4:** The Board engage in a healthy level of questioning and hold senior management accountable, in a respectful, professional and appropriate manner.

**Fully or substantially implemented**

### **Actions taken, results and/or actions planned**

Trustees feel more comfortable to ask and question senior staff. Trustees acknowledge that there is strengthened dialogue between Trustees and SM and there is more sharing of information on both sides of the table. There is less anxiety about bringing up difficult topics. When this does happen, dialogue remains respectful and there is an improved climate with regard to opposing views.

## INTERNAL CONTROLS

**Recommendation 5:** Senior management prepare and put to action a plan that includes responsibilities and timelines to address identified control weaknesses, including those outlined in our detailed management letter, and provide regular updates on progress to the Board.

**Partially implemented**

### **Actions taken, results and/or actions planned**

A detailed action plan was developed in the late summer of 2010, largely in response to the OAG's detailed management letter. The action plan contained anticipated timelines and had assigned responsibilities. Since the action plan was prepared, the Board has hired a well-respected Secretary Treasury which gives the Board confidence that the work of the Finance Department is being properly managed and that the necessary oversight is being done. As part of the action plan, the District implemented an Audit Committee, which is now fully functioning and reports regularly at both In-camera and Regular Board Meetings. A progress report was presented to the Audit Committee in September and November 2010. The action plan was also shared with the Ministry during the first reporting out meeting relating to the Deficit Elimination Plan. While the original plan contained recommended improvements in all areas of control weaknesses identified, many of the detailed improvements have yet to be implemented, due largely to time constraints. In their place management has implemented larger scale control measures in the areas of purchasing and budgetary control intended to mitigate the risks the district has been exposed to in the past.

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## Recommendations (Cont.)

**Recommendation 6:** The Board ensure that it receives regular updates from senior management and that a strong system of controls is in place, working effectively and mitigating risk to an acceptable level.

**Partially implemented**

### Actions taken, results and/or actions planned

The Office of the Auditor General is the District's Auditor of Record and the Board is confident that the additional oversight this will provide, together with our new Secretary Treasurer and finance team will ensure that strong controls are being implemented. The Board receives monthly reporting via the Audit Committee and the monthly statements that are received contain an improved level of detail and are clearer and easier to understand. The Board has received regular updates on the progress the District has made this year to produce balanced and surplus budgets while also positioning itself to make significant changes to school resource allocations. The Board understands that Management is anticipating receipt of the Auditor General's management letter pertaining to the audit of the District's accounts for the 2010-2011 fiscal year and that they will be implementing a process whereby the points raised in that letter, in conjunction with the 2010 detailed management letter points, will be reviewed at the Audit Committee and Board level in 2011-2012. While Trustees are confident that the measures that have been put into place to date, together with the additional work that staff will undertake once the AG's management letters have been received will continue to strengthen the District's position, we are mindful that this is an area that requires continual follow-up and improvement.

## LONG-TERM PLANNING

**Recommendation 7:** Senior management and the Board move to a longer-term period of at least five years for strategic planning, and that the District's strategic plan include a link between its educational goals and financial resource planning.

**No action taken**

### Actions taken, results and/or actions planned

The Board has had a long-standing practice of developing 3 year District Strategic Plans which focus on educational programming, facilities, human resources, operations & community engagement. Budget decisions are based on the Board's priorities as set out in the Strategic Plan. For the next three years, the Board's priority will be on ensuring that the objectives of the Deficit Elimination Plan are adhered to and educational goals will continue to be guided by the District Strategic Plan and the Achievement Contract. In order to meet the requirements of the Deficit Elimination Plan, a complete review of the current DDM funding allocation system will be necessary and a new system for allocating resources will need to be implemented. The Board recognizes the value of a longer term Strategic Plan. As the deficit is repaid, the Board will begin discussions on the purpose and utilization of a longer term plan with a goal of presenting a formal written document which links educational goals with District resources.

**Recommendation 8:** Management provide more regular information to the Board on longer-term strategic and facilities planning and progress, including annual evaluation of its facilities planning and financial management.

**No action taken**

### Actions taken, results and/or actions planned

This recommendation has also proven to be a challenge for both the Board and Senior Staff.

Workload and staffing issues, together with a joint understanding that getting our financial situation under control was the most pressing matter for the District, have resulted in slower progress than may have been anticipated. Despite these challenges, the Board has received updates on the disposal progress of two sites which are being held by the bank as security for the District's \$3.0 million commitment on the Langley Events Centre. The Board has also been informed of the land exchange of our Routley site which will position the District for a new school site in Yorkson. The Board has also been updated regularly on the development of the new Lynn Fripps Elementary School. The retirement of the District's AFG deficit and the planning of work for the next fiscal year has also been provided. In addition, the ST's office is working with the Facilities Department to get a clear understanding of the District's capital asset base, which will be shared with the Board on a regular basis commencing in 2011-2012.

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## Recommendations (Cont.)

**Recommendation 9:** The District prepare a 10-year School District Facilities Plan.

**No action taken**

### **Actions taken, results and/or actions planned**

The Board recognizes the importance of implementing this recommendation. While no formal work has been undertaken by the Board to date, there have been some conversations and work done by staff behind the scenes. The Board is mindful of the cost, time and implications of preparing this Plan. The Secretary Treasurer has committed to begin undertaking this work in the winter of 2012.

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