

Education

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Executive summary

Under *The Education Act, 1995 (Act)*, the Department of Education is responsible for the overall quality of the Kindergarten to Grade 12 education system in Saskatchewan. Also under the Act, locally elected boards of education and *conseils scolaires* are responsible for the administration and management of school divisions.

In part A of this chapter, we set out findings for the March 31, 2000 audit of the Learning Resources Distribution Centre Revolving Fund (Fund), and the June 30, 2000 audit of the Plan of the Teachers' Superannuation Commission (Commission). We report that the Fund had reliable financial statements, complied with its authorities, and that the Department needs to improve the Fund's accounting for the value of its inventory. We also report that the Commission needs processes to manage its significant projects. Also, the Commission has not finalized its 1999-2000 financial statements. As a result, it has not tabled its 1999-2000 annual report on time and our audit of the financial statements is delayed.

In part B of this chapter, we set out the findings of our audit of the Department's curriculum maintenance processes. The core curriculum provides guidance on what students are to learn and when they are to learn it. Maintaining the relevance of the core curriculum helps ensure that young people are prepared for the workplace as well as for life-long learning. We report that the Department had adequate processes to maintain the relevance of the core curriculum, except we were unable to determine if the Department used information about resources when it maintained the core curriculum. We did not find sufficient evidence that the Department integrated information about resources into its curriculum maintenance processes.