

## Learning—Accountability of school boards

# 9

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## **Main points**

The complexity of accountability relationships in the education sector makes it difficult to understand who is responsible to whom and for what. The Saskatchewan Minister of Learning is accountable to the Assembly for the overall quality of pre-Kindergarten to Grade 12 education in Saskatchewan and its cost. Locally-elected school boards are responsible for helping to deliver that education. School boards are accountable to the Minister but also to their local electorates.

Our Office has recommended that the Department of Learning provide legislators with a clear description of the accountability relationships between the Department and key provincial educational agencies, including school boards. Accountability that is clearly described helps delineate key roles and responsibilities. The importance of education and its cost reinforce the need for clear accountability relationships.

This chapter highlights the relationships between school boards and governments in six provinces. It describes common issues and identifies alternate approaches to school board accountability. It focuses on relationships in five key areas: curriculum, student achievement, teacher certification, facilities, and paying for education.

As the stakeholders in the Saskatchewan education system consider changes to accountability, we encourage those involved to ensure that accountability for education is clear and transparent. Also, we encourage the Government to ensure that Saskatchewan's legislation provides a solid foundation for the accountability to make it sustainable over time.

## Introduction

The Department of Learning (Department) works with locally-elected school boards to educate about 170,000 Kindergarten to Grade 12 students. Each year, the Department and school boards spend over \$1 billion on pre-kindergarten to Grade 12 programs (about \$550 million comes from the Department and \$600 million from local property taxes levied by school boards).

In common with other provinces, the Minister of Learning (Minister) is responsible for the overall quality of pre-Kindergarten to Grade 12 education. Also in common with many other provinces, Saskatchewan residents elect school boards. While the school boards are accountable to their local electorates, they are also accountable to the Minister of Learning. This increases the complexity of the relationships in this sector. This complexity makes it difficult to understand who is responsible to whom and for what.

Since 1998, our Office has recommended that the Department of Learning provide legislators and the public with a clear description of the accountability relationships between the Department and key provincial educational agencies.<sup>1</sup> In 1999, the Standing Committee on Public Accounts supported this recommendation. It recommended the Department continue to work with school boards to improve their public accountability with respect to the goals of education. A clear description will foster a better understanding of these relationships. This will help legislators and the public to assess the performance of the Department and its key partners, including school boards.

## Focus of study

This study describes common issues in school board accountability. It identifies alternate approaches to school board accountability in provincial jurisdictions and sets out recurring issues. The information provided is to foster discussion and improve legislators' and public's understanding of the state of school board accountability across Canada.

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<sup>1</sup> Provincial Auditor Saskatchewan, 2003 Report – Volume 3, Chapter 4—Learning, p.117.

## **Approach**

This study focuses on accountability relationships between legislative assemblies, ministers, departments, and school boards in six provinces. These are: Nova Scotia, Ontario, Manitoba, Alberta, British Columbia (BC), and Saskatchewan.

Legislation serves as a foundation for public institutions. As such, the study looked at key provincial legislation and regulations as its primary source of assignment of roles and responsibilities of assemblies, ministers, departments, and school boards.

The study did not include the following:

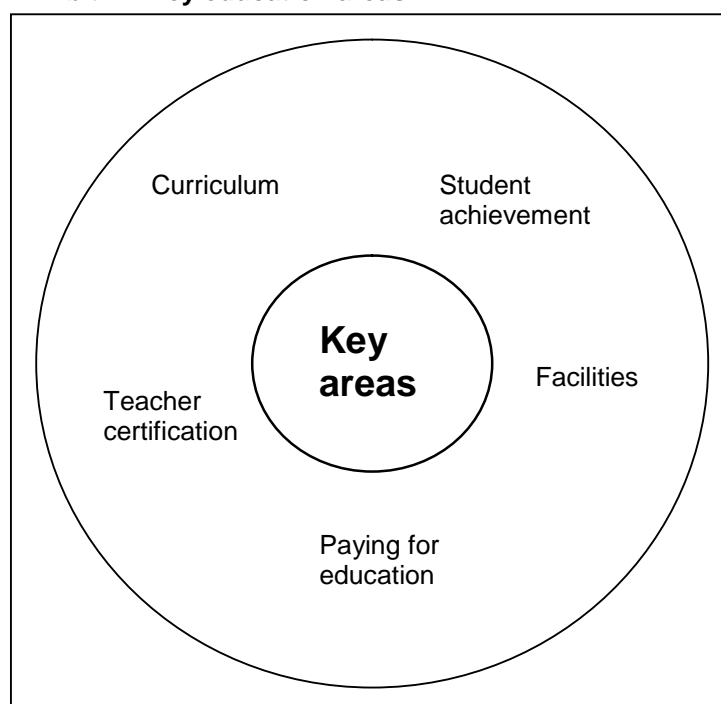
- ♦ an examination of relationships within school boards (e.g., superintendents, teachers, and parents)
- ♦ review of the many collective agreements between ministers and teachers, and between school boards and teachers
- ♦ review of detailed policies in and practices of each jurisdiction
- ♦ assessment of relationships with private, independent, or charter schools

The study augmented its review of legislation with review of various publications such as departmental annual reports and business plans, reports on student achievement, other publications available primarily on provincial education web sites, and reports of other provincial legislative audit offices.

When this study refers to “minister,” it means the minister responsible for pre-Kindergarten to Grade 12 education in the related province.

In its analysis, the study broke the education system into five key areas—curriculum, student achievement, teacher certification, facilities, and paying for education (see Exhibit 1). Each of these areas is key to the education system and can affect the quality of education and in turn, its overall performance.

Exhibit 1—Key education areas



To help assess relationships in each of the above five key areas, the study used elements from the Accountability Cycle. (See Exhibit 2 at the end of the report for the Accountability Cycle.)

## Accountability issues

For overall accountability for performance as well as each of the above five key areas of responsibility, this section:

- ◆ describes each area (in italics)
- ◆ sets out common issues related to the area
- ◆ highlights approaches across the six provinces
- ◆ notes Saskatchewan's approach

## Overall performance

*Accountability is a relationship based on obligations to demonstrate, review, and take responsibility for performance, both the results achieved in light of agreed expectations and means used.<sup>2</sup>*

<sup>2</sup> Office of the Auditor General of Canada, December 2002 Report — Chapter 9.

The accountability relationships between school boards, the minister, and the assembly vary across Canada. In all provinces reviewed, boards are locally-elected. In four of the six provinces reviewed (BC, Alberta, Ontario, and Nova Scotia), school boards are primarily accountable to the minister. In these provinces, ministers specify the reporting required of the boards and can direct how the boards must use the funds provided. In the remaining two provinces (Manitoba and Saskatchewan), ministers can influence school boards by setting conditions on the money they provide. The assemblies in all of the provinces hold ministers accountable for the education system as opposed to the school boards.

**Table 1**

	<b>BC</b>	<b>Alberta</b>	<b>Sask.</b>	<b>Manitoba</b>	<b>Ontario</b>	<b>Nova Scotia</b>
Number of school boards	76	62	81	36	100	8
Approximate number of students (in thousands)	606	590	170	187	2,000	149
Primarily accountable to Minister	Yes	Yes	No	No	Yes	Yes
Source: Information available on related provincial web site at May 2005.						

The BC Provincial Government introduced a new accountability framework for education in 2002. The Minister sets the province-wide curriculum and is responsible for overall planning and for setting standards for student performance. The Minister allocates funds to the boards. The Minister reports to the Assembly and the public on the results achieved by the education system. Although the Minister is responsible for setting overall direction and standards for student performance, each school board is held accountable for improving student achievement. The school boards are required by legislation to submit specific plans with improvement targets to the Minister every year.

The Alberta education system changed significantly in the mid-1990s when the Provincial Government introduced a new government-wide accountability framework. The Minister publishes a three-year plan for the education system. The Minister assesses and reports annually to the Assembly and the public on results compared to the plan. The Minister sets out guidelines for school board plans, and allocates funds to boards.

Boards must report to the Minister and to the public on their own three-year plans.

The Manitoba Minister has overall control of education. The Minister sets overall priorities and policy for the education system. Boards are responsible to provide public schooling within the Minister's guidelines. The Minister requires boards and schools to submit summaries of their annual plans. The boards and schools report on their outcomes for the previous year and current year priorities and target outcomes. The Minister can make regulations about what the education system reports.

The Ontario education system has also seen significant changes. Since 1996, a separate Crown agency, the Education Quality and Accountability Office (EQAO) must report on the accountability, quality, and effectiveness of the Ontario education system. The Ontario Government introduced a curriculum in the late 1990s for use in all schools. It also eliminated Grade 13. The Minister sets policies and guidelines for boards. The Minister allocates funds to the boards. These boards are not directly accountable to report to the Minister on the effectiveness with which they deliver education or their use of funding. The Minister can withdraw or require repayment of a grant if a board does not follow the Minister's acts, regulations, policies, directives, or guidelines.

Accountability within the Nova Scotia education system also changed significantly in 1995-1996 and in 2002. Nova Scotia school boards are accountable to the Minister and responsible for the control and management of public schools within their jurisdiction. Boards must report to the Minister each year. The Minister sets the content of these reports. Key reports include: business plans, budgets, audit management letters, audited financial statements, and annual reports. The Minister must report to the Assembly and to parents annually on student achievement.

In Saskatchewan, as described later, the Government is working with school divisions to reduce the number of school divisions from 81. Saskatchewan will have 34 elected school boards with about 170,000 students. The Minister must report annually to the Assembly and the public in the form of an annual report. The Government recently required the Department through government policy to publicly report against its performance plan for the learning sector—this includes the performance of the pre-Kindergarten to grade 12 education system. The Minister sets

the curriculum. Each board prepares a report annually that is available to the public. Neither legislation nor the Minister set the content of these reports. Boards are not required to report on their delivery of the curriculum.

## Curriculum

*The curriculum guides what students are taught and when. Approaches to setting who is responsible for curriculum vary among the provinces. Provincial governments must balance providing local input into setting the curriculum and providing students with consistent education across the province.*

Across the provinces, the different education systems reflect differing views as to who is in the best position to assess curriculum delivery, and on who should provide information on the effectiveness of curriculum to whom. In all provinces, ministers set the curriculum, with varying processes to obtain input from school boards. In all of the provinces, public reports provide some insight into the effectiveness of curriculum.

**Table 2**

Minister is <i>primarily</i> responsible for:	None	Some	Most	All	Is assignment of responsibility clear in law?
Setting content of curriculum				X	Yes
Monitoring / evaluating effectiveness of curriculum			X		Sometimes
Reporting <i>to public</i> on effectiveness of curriculum				X	Not often
Reporting <i>to Assembly</i> on effectiveness of curriculum		X			Sometimes – most report as part of ministry's / department's annual report

In each province, ministers have clear responsibility for setting the curriculum that describes what students must study to achieve grade 12. In most provinces, legislation gives the minister ultimate authority for approving specific courses of study. Boards are, in some cases, able to create or approve additional courses, but most often this is subject to final approval by the minister.



In general, legislation does not consistently set out who is responsible for monitoring the delivery of the curriculum. The responsibility, if assigned, varies. In four of the provinces (i.e., Ontario, Manitoba, Alberta, and BC), the minister has legislative authority for evaluating educational programs. The minister may have staff working in the field monitoring the use of curriculum by school boards and schools (e.g., regional education officers in Nova Scotia, and regional superintendents in Saskatchewan). In Nova Scotia, for example, the regional education officers are appointed pursuant to legislation.

Boards are, in some cases, responsible to review effectiveness or must cooperate in the minister's evaluation process. For example, BC school boards review all education programs. BC also uses teams to review whether school boards meet expectations in ten areas related to school and district improvement. These teams, called District Review Teams, include educators, parents, and Ministry staff.

Responsibility for reporting on delivery of the curriculum varies. Legislation does not, in most provinces, set out clear requirements for reporting on the effectiveness of curriculum to the Assembly. For example, Manitoba boards must report on effectiveness to their communities. The BC Minister must report on the state of education and the effectiveness of educational programs to the Assembly. In Ontario, EQAO, a Crown agency, publishes reports on the quality and effectiveness of elementary and secondary education.<sup>3</sup> Alberta boards report to the public on the progress of their three-year education plans—this may include information on curriculum effectiveness.

Ministers of some provinces provide information on the effectiveness of curriculum delivery in their annual reports tabled in the Assembly. For example, the Alberta Minister tables both its business plan and education results. In Nova Scotia, the Minister reports to the Assembly and public on the achievements and goals in its business plan.

In common with other provinces, the Saskatchewan Minister is responsible for setting the curriculum. Departmental staff must work with boards to monitor use of the curriculum. Unlike three of its counterparts, Saskatchewan legislation does not clearly assign responsibility for the

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<sup>3</sup> Ensuring Quality Assessments: Enhancements to EQAO's Assessment Program - The Move Forward, September 2004. Government of Ontario.

reporting of the effectiveness of curriculum. In practice, the Minister, through the department, assumes this responsibility and seeks the cooperation of the other stakeholders in this process. It makes the results of its curriculum reviews public by posting the reports on its web site.

We further describe some of these reporting requirements below, under the section called “student achievement.”

## Student achievement

*Student achievement focuses on setting goals, determining how best to measure progress (e.g., use of standards), and reporting on achievement of goals for students and education systems.*

In all of the provinces, the minister is responsible for setting goals or achievement standards, and for determining how to measure progress against the goals or standards. Reporting on the achievement of goals at the education system level also falls to the minister—specific reporting on student achievement varies. In four provinces (i.e., Nova Scotia, Manitoba, Alberta, and BC), school boards also have specific responsibilities to report progress publicly.

**Table 3**

Minister is <i>primarily</i> responsible for:	None	Some	Most	All	Is assignment of responsibility clear in law?
Setting goals / standards for student achievement				X	Yes
Setting processes to measure student achievement			X		Most often
Measuring student achievement		X			Not often
Reporting <i>to public</i> on student achievement				X	Sometimes
Reporting <i>to Assembly</i> on student achievement				X	Sometimes – most report as part of ministry’s / department’s annual report

Beyond setting related provincial standards or goals, responsibilities for planning to assess achievement vary. In some provinces, boards are explicitly responsible for developing plans to improve student

achievement. For example, the BC Minister sets guidelines for board plans to improve student achievement. These plans, called “accountability contracts,” are public documents. In Alberta, the Minister requires boards to describe areas for future improvement in their annual results reports, which are also public.

In most provinces, ministers can mandate how boards measure and report student achievement. Consistent measuring of student achievement is challenging. In its 2003 Annual Report, Chapter 3.05, the Ontario Auditor General indicated that the Ministry and school boards did not have sufficient assurance that students were properly and consistently assessed. The Report also noted that the Ministry and school boards did not have sufficient assurance that appropriate accountability frameworks were in place.

In all provinces, cabinet or the minister can make regulations or set the process to assess student achievement. Most provinces administer provincial-level exams (such as exams for final standings in classes). Also, in every province students periodically participate in provincial, national, or international assessments.

BC and Ontario are unique. The Ontario Government assigns responsibility to assess student achievement to an agency separate from the Ministry and school boards. EQAO is responsible for assessing students and administering provincial-level exams (i.e., grades 3, 6, 9 and literacy assessments in reading, writing, and math). The BC Minister uses district teams (comprised of educators, parents, and Ministry staff) to review student achievement.

Responsibility for reporting on student achievement varies as does the content of the report (e.g., report by province, board, or school). For some, governments must report publicly on specifically student achievement. For example, in Ontario, the EQAO publishes student achievement by province, board, and school. It makes this information readily available through its web site.

Some ministers, although not specifically required by law, publish separate reports including key information on student achievement. For example, Nova Scotia and Saskatchewan ministers periodically publish indicator reports that include key information on student achievement. For

others, school boards or schools must publish information. For example, BC boards must publicly report progress in meeting achievement goals set out in their “accountability contracts.” Alberta boards must provide public information about their students’ achievement each year (i.e., Annual Education Results Report). Manitoba boards and schools must report to their communities on achievement outcomes for the previous year as well as the current year’s priorities and target outcomes. In Nova Scotia, student achievement results are available by school board and school. In BC, the district teams must publicly report the results of their reviews.

Both legislation and practices for reporting student achievement are changing. Various provinces are making changes to more clearly state who should be responsible for reporting on student achievement (e.g., governments, school boards), what should be reported (e.g., information at provincial-, school board-, or school-level) and to whom (e.g., the Assembly, the public, the Minister, the school boards). Assigning these responsibilities can present difficulties, given that provincial ministries are typically accountable for the overall quality of education.

In Saskatchewan, other than provincial-level information provided in the Department’s annual reports and other publications, the education sector publishes limited public information on student achievement. Neither school boards nor schools have been required to publicly report this information.

### **Teacher certification**

*Provincial education systems depend on the services of qualified teachers. This involves setting and monitoring the qualifications of teachers and deciding on the circumstances in which teachers without these qualifications can teach. Typically, the process of deciding whether teachers possess the necessary qualifications is called teacher certification. Related to this is maintaining the competence of teachers through professional development and evaluating teacher performance.*

The involvement of ministers in this area varies significantly. Some provinces draw on teachers’ professional bodies to assist. Others use boards comprised of representatives from the provincial department, school boards, and teachers. Some use a combination of both.

Table 4

Minister is <i>primarily</i> responsible for:	None	Some	Most	All	Is assignment of responsibility clear in law?
Setting qualifications of teachers			X		Most often
Deciding whether teachers are qualified to teach (certify)			X		Most often
Setting standards for professional development		X			Not often
Evaluating teachers' performance		X			Not often

In four provinces (Alberta, Saskatchewan, Manitoba, and Nova Scotia), the minister sets and monitors the qualifications of teachers. In two provinces (BC and Ontario) this is done by a professional college of teachers. The colleges of teachers also are responsible for professional development of teachers. One province, Ontario, has legislated standards and processes for evaluating teacher performance.

Where the minister sets qualifications, the minister issues teachers' certificates (i.e., permits to teach). Ministers can issue special or limited certificates, for example, to individuals who otherwise do not qualify for a certificate. These may be in certain fields, such as testing services or library services. In Saskatchewan, an agency called the Teacher Classification Board (comprised of members appointed by the Minister, by the association of teachers, and by the association of school board members) makes recommendations to the Minister on defining and classifying teacher qualifications. A second group, called the Board of Teacher Education and Certification (BTEC) is charged with recommending to the Minister changes to regulations over teachers' certificates. BTEC includes department employees appointed by the Minister, and other members appointed by the universities, the association of teachers, and the association of school board members.

In both BC and Ontario, the colleges of teachers determine the requirements for qualification as a teacher and grant teacher certificates. In BC, the College of Teachers may give a letter of permission to an individual who does not qualify for a certificate. The permission will be for a specific subject and for a specific time. In Ontario, the Minister may provide a letter of permission to teach in an elementary school if no

certified teacher is available. In Ontario, the law requires teachers to take professional development courses over five-year cycles to maintain their certification.

In some cases, legislation gives school boards or other organizations limited authority to set teachers' qualifications. For example, in Saskatchewan, separate boards can prescribe the qualifications of previously-certified teachers who provide religious instruction. In BC, the Francophone education authority assesses qualifications for related teaching positions.

Responsibility for professional development of teachers varies. For example, in BC and Ontario, the colleges of teachers are involved with teacher training and professional development. In Saskatchewan, school boards and their principals are responsible for teachers' professional development. In addition, Saskatchewan's BTEC must arrange for studies or investigations of problems related to the education and training of teachers. In many provinces, provincial departments take an active role in teachers' professional development although not specifically assigned responsibility.

Teachers in most provinces are accountable for their performance, through their principals, to the school board. On occasion, provincial governments set performance appraisal standards. For example, Ontario has established performance appraisal standards and processes for boards to use in evaluations. In Manitoba, local school committees and area advisory committees can make recommendations respecting the need to evaluate the performance of any person employed by the school board. In Saskatchewan, legislation makes school boards responsible to supervise schools and teachers. Responsibility for formally assessing the performance of teachers is not clear.

### **Facilities**

*Education systems need adequate facilities (e.g., schools, equipment) to teach students. Facility needs are changing as provinces experience demographic changes, students' needs change, and technology advances. These highlight the need to have clear accountability for planning and approval of education capital projects, and for ongoing maintenance.*

In all of the provinces, school boards are responsible for planning for capital projects and ministers have the authority to approve major capital projects. Typically, maintenance is a matter for the school boards.

Table 5

Minister is <i>primarily</i> responsible for:	None	Some	Most	All	Is assignment of responsibility clear in law?
Maintain facilities	X				Yes – assigned to school boards
Review and approve plans prepared by boards		X			Sometimes – for some provinces, ministers are not required to approve plans
Reporting <i>to public</i> on facilities' condition	X				Sometimes – responsibility most often rests with boards
Reporting <i>to Assembly</i> on facilities' condition		X			Not often – a few report as part of ministry's / department's annual report

In all of the provinces, boards are responsible for maintaining educational facilities. For the most part, language describing the standard for facilities is general. Facilities are to be “safe,” “adequate,” or in “proper repair.” Saskatchewan alone specifies that boards must meet laws and regulations such as heating, lighting, ventilation standards.

Subject to approval by ministers, boards are expected to plan for their capital needs. Legislation is not consistent among provinces. For example, in BC, boards are required to submit to the minister five-year plans. In Alberta, boards must submit three- and ten-year capital plans. In Saskatchewan, boards must submit three-year capital plans. In Manitoba, the Public Schools Finance Board can also approve projects, but the Minister can make regulations for this Board to follow.

To determine the condition of the facilities, several provinces assign responsibility for inspecting facilities. This assignment varies. For example, BC school medical officers can require inspection. The Alberta Minister can authorize inspections. Saskatchewan boards are not directly required to inspect but must keep the following types of information on facilities: information that is sufficient for property control, management,

and financial planning. In addition, Saskatchewan boards must have approval of fire, health, and other regulatory authorities. Manitoba and Ontario principals are responsible to inspect facilities and report necessary repairs. In Ontario, these reports go to a “supervisory officer” and to the Minister, while in Manitoba it is not clear who is to receive the report.

In both Nova Scotia and Alberta, boards can declare facilities unfit. In BC and Alberta, boards can temporarily close facilities if the health or safety of students is endangered.

Responsibility for reporting on the condition of educational facilities, and for reviewing those reports, varies as well. In several provinces, principals or school officials report on conditions, although it is not always clearly set out who is to receive the reports. The minister receives the reports on condition in several provinces. In Alberta, the boards are required to report to their communities on progress on capital projects for the previous school year. For the most part, including in Saskatchewan, responsibility for reporting the condition of facilities to legislators or to the public is not clearly laid out.

### **Paying for education**

*The public pays for the education system, whether through provincial taxes, property taxes, or user fees. Education systems use a variety of approaches to determine who is responsible for paying for what and when.*

In all of the provinces, school boards prepare the initial budgets that outline expected costs to deliver education. Boards estimate their costs and provide ministers with their budgets. In some cases, boards must obtain minister approval of these budgets; in others, legislation does not require the minister to approve these budgets.

In two provinces, Manitoba and Saskatchewan, school boards have the authority to directly raise significant amounts of revenue from property taxes to cover budgeted amounts not obtained from the minister or through user fees.



In the other provinces (BC, Alberta, Ontario, and Nova Scotia), the minister specifies the amount of revenue that the government will raise through property taxation, if any. For these, the responsibility to pay for the education system rests primarily with the minister. Their provincial governments provide grants to boards. For example, the Alberta and Ontario governments use money that they raise from property taxes to help pay for the education system. Cabinet for each of these provinces sets the tax rate (i.e., the mill rate). In Saskatchewan and Manitoba, although the ministers provide grants to boards, boards have the authority to raise significant revenues directly from property taxes and do so. For these provinces, the boards set the tax rate (i.e., the mill rate).

Typically, teachers' salaries account for more than 70% of boards' operating expenses.<sup>4</sup> Teachers in all of the provinces belong to unions. The negotiations responsible for setting teachers' salaries and benefits have a critical impact on the cost of education.

As set out in the table below, in some provinces, the party with primary responsibility to negotiate teachers' salaries does not always have the full responsibility to pay for the bargaining decisions.

**Table 6**

	<b>Negotiates teachers' salaries as employer with collective bargaining agent of related union(s)</b>	<b>Pays for nearly all (or all) of the annual cost of pre-Kindergarten - Grade 12 education</b>
British Columbia	Provincial level: School boards through BC Public School Employer Association with BC Teachers' Federation	Minister of Education (Provincial Government)
Alberta	Local level: Individual school boards with Alberta Teachers' Association	Minister of Learning (Provincial Government)
Saskatchewan	Provincial level: Provincial bargaining committee (Government and Saskatchewan Trustees Association) with Saskatchewan Teachers' Federation	Neither Provincial Government or School boards
Manitoba	Local level: Individual school boards with Manitoba Teachers' Society	School boards

<sup>4</sup> Government of Canada. Statistics Canada. (March 11, 2005). Education Price Index. *The Daily*.

	<b>Negotiates teachers' salaries as employer with collective bargaining agent of related union(s)</b>	<b>Pays for nearly all (or all) of the annual cost of pre-Kindergarten - Grade 12 education</b>
Ontario	Local level: Individual school boards with local teacher associations subject to government wage/benefit parameters	Minister of Education (Provincial Government)
Nova Scotia	Provincial level: Minister of Education for salaries and benefits Local level: school boards for working conditions	Minister of Education (Provincial Government)

In Alberta, Manitoba, and Ontario, each board is responsible to negotiate an agreement for teachers' salaries and benefits. In some provinces like Ontario, the boards must negotiate within government-set parameters. Also in Ontario, a provincial Commission can advise Cabinet when the Commission considers that continued dispute will jeopardize students' successful completion of studies.

In others, centralized bodies lead negotiations. For example the centralized BC school board association negotiates teachers' salaries and benefits within parameters set by a government-appointed council and restrictions set in law. In Saskatchewan, a provincially-appointed government-trustee bargaining committee negotiates teachers' salaries and benefits; in addition, boards negotiate some working conditions (such as teachers' transfers). In Nova Scotia, both boards and the Minister negotiate teachers' salaries and benefits resulting in two collective agreements—one with the Minister for salaries and benefits and one with their board for working conditions.

Other financing issues involve how grants are calculated, for example, whether the amount of money allocated to each board or school is based on student population, student needs, or geographic considerations. Ministers are able to withhold or require repayment of grants in all of the provinces. There are also various types of grants—determining the right type or mix of grants is a common issue. Governments must decide whether boards should receive funds only if specific conditions are met (“conditional grants”) or whether they should be obliged to spend the money for specific expenses (“targeted” grants). Some governments give boards autonomy to determine how to spend the money.

## Changes in Saskatchewan

In May 2004, the Minister announced a three-phase program to renew the pre-Kindergarten to Grade 12 education system. As a part of this program, the Department is working with education stakeholders to develop a new accountability mechanism at the local level that builds on the SchoolPLUS model. The SchoolPLUS model incorporates a new role for teachers, parents, ratepayers, and community agencies in schools at the community level to maintain local accountability.<sup>5</sup>

In November 2004, as part of the reforms, the Minister announced the Government's plans to reduce the number of school divisions from 81 to 34. Given recent separate school division voluntary amalgamations, 28 school divisions will exist by January 2006.

In February 2005, the Minister announced a Local Accountability and Partnerships Panel. The purpose of the Panel was to “develop a policy paper recommending a framework for local accountability and community involvement and partnerships at the school level.”<sup>6</sup> The Panel is to present a final report to the Minister by May 31, 2005.

## Conclusion

As the Government's guidelines for performance planning indicate,

a description of the accountability relationships within the sector clearly delineates the key roles and responsibilities of the Government and its key public sector partner (this includes the Minister, the department and each partner).<sup>7</sup>

Clear accountability helps improve performance. Everyone involved in the education sector should know who is responsible to whom, and for what. The central importance of education and its cost reinforce the need for clear accountability relationships.

<sup>5</sup> Government of Saskatchewan. (May 13, 2004) *News Release*, 265.

<sup>6</sup> Government of Saskatchewan. (February 14, 2005). Education Equity Initiative Update. *News Release Backgrounder*.

<sup>7</sup> Government of Saskatchewan. *Accountability Framework, Planning Guidelines*, Performance Management Branch, Department of Finance, p. 18.

Education systems have seen significant changes within the last ten years. Many of these changes have changed accountability structures and relationships.

The changes illustrate that the foundation for defining accountability relationships in the education sector is the legislation and regulations that govern education. Where practices have evolved, provinces have changed legislation and regulations to keep pace. Keeping the legislative foundation up-to-date helps ensure changes are well thought out and helps foster a system that responds to the needs of the public.

Transparency is essential to ensure that decisions made by the province, school boards and schools can have the confidence of parents, students and the public. Competing demands for guaranteed spending in a given area and flexibility for local decision-making can only be reconciled if there is easy access to the implications of the decisions at a local level, minimizing the requirements for process micro-management by the province.<sup>8</sup>

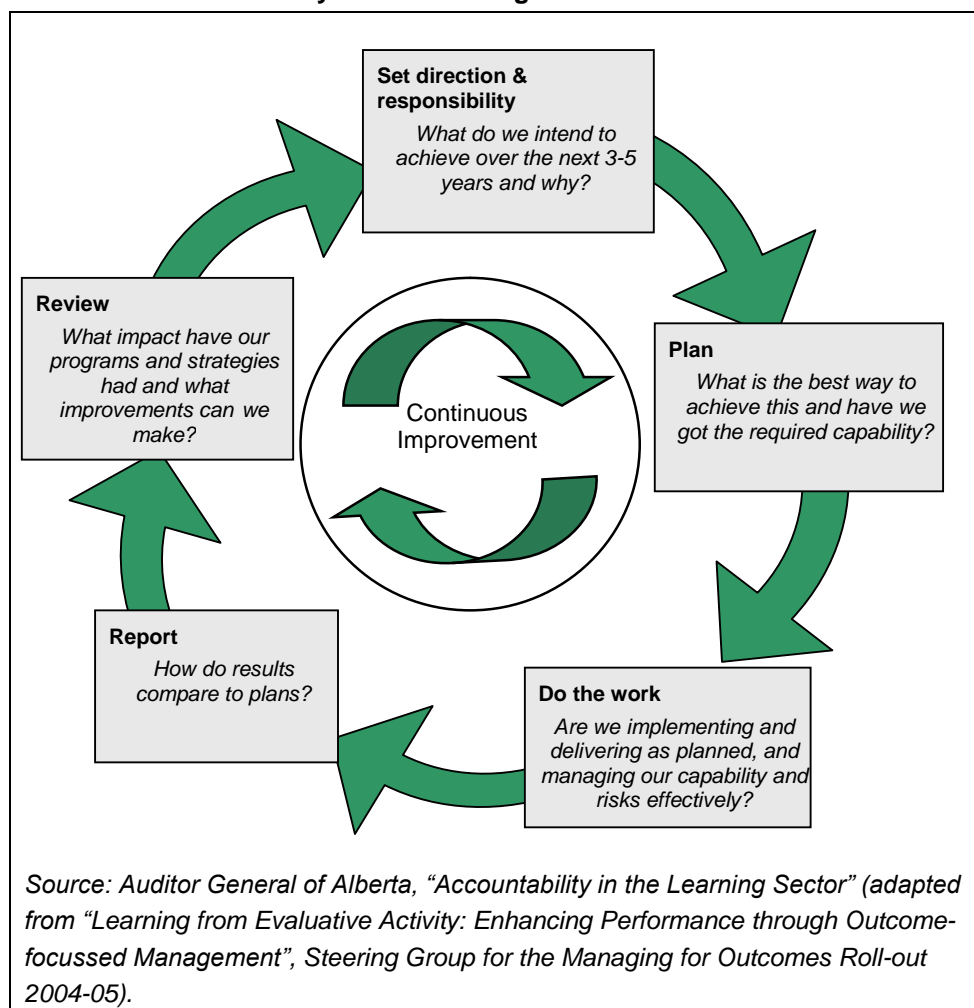
At the same time, the ultimate responsibility for the quality of education and its costs rests with the Government, which is accountable to the Assembly.

As previously stated, since 1998, our Office has recommended that the Department of Learning provide legislators and the public with a clear concise description of the accountability relationships between the Department and key provincial educational agencies. As the stakeholders in the education system now consider changes to accountability, we encourage all of those involved to use this opportunity to ensure that accountability for education is clear and transparent. Also, we encourage the Government to ensure that Saskatchewan's legislation provides a solid foundation for this accountability to make it sustainable over time.

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<sup>8</sup> Government of Ontario, Ontario Education excellence for all, Delivering excellence for all Ontario students p.11 (available at <http://www.edu.gov.on.ca/eng/document/reports/excellence/index.html>) (27 April 2005).

Exhibit 2—Accountability in the Learning Sector



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