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Main points

The Ministry of Education (Ministry) is responsible for the Teachers' Superannuation Commission (Commission). The Commission has made some progress in addressing our previous recommendations. These recommendations include having adequate written analysis of its human resource needs and strategies to address these needs, adequate written guidance for staff to follow, staff compliance with written guidance, and supervision of staff.

The Ministry is responsible for setting standards for child care. It also regulates childcare through licensing and inspecting child care facilities. For the year ending February 28, 2010, the Ministry had adequate processes to regulate child care facilities except it needs to:

- ◆ Monitor key health, safety, and programming requirements of *The Child Care Regulations* during unscheduled visits to child care facilities and document its findings
- ◆ Report trends in child care facilities' compliance with *The Child Care Regulations* to senior management quarterly and to the public annually

Introduction

The Ministry of Education (Ministry) provides direction for Pre-kindergarten to Grade 12 education. As well, the Ministry provides leadership to the early learning and child care, literacy, and library sectors.¹

The Ministry's responsibilities are set out primarily in *The Education Act, 1995*, *The Child Care Act*, and *The Public Libraries Act, 1996*.

The Ministry is also responsible for certain special purpose funds and agencies including the Teachers' Superannuation Commission (Commission). Our 2009 Report – Volume 3 reports the results of our audit of the Ministry, special purpose funds, and agencies for the year ended March 31, 2009. Our 2009 Report – Volume 3 did not include the results of our audit of the Commission because we had not completed our audit.

This chapter sets out the results of the audit of the Commission and the pension and benefit plans it manages for the year ended June 30, 2009. We also report the results of our audit of the Ministry's processes to regulate child care facilities.

Teachers' Superannuation Commission

The Commission operates under the authority of *The Teachers Superannuation and Disability Benefits Act* (Act). The Commission consists of seven members appointed by Cabinet. Three of the members are nominated by Saskatchewan Teachers' Federation, three by the Ministry of Education, and the Commission's Chairperson is nominated by the other six members.

The Commission administers the Teachers' Superannuation Plan (Plan) established under the Act. The Plan consists of the Teachers' Superannuation Fund, a defined benefit pension plan, and the Voluntary Contributions Fund that invests voluntary member contributions.

¹ Ministry of Education, 2008-2009 Annual Report, p.5.

In 2008-09, the Plan recorded contributions of \$10 million from teachers and \$53 million from the Minister of Finance. At June 30, 2009, the Plan held total assets over \$1,175 million and had accrued pension benefits of almost \$5,247 million resulting in an unfunded pension liability of \$4,072 million. The Commission's June 30, 2009 Annual Report includes the Plan's financial statements.

The Commission also administers the following benefit programs for teachers and their spouses and dependents:

- ◆ Teachers' Disability Program established under the Act with a June 30 year-end
- ◆ Teachers' Dental Program established under *The Teachers' Dental Plan Act* with a December 31 year-end
- ◆ Teachers' Group Life Insurance Program established under *The Teachers' Life Insurance (Government Contributory) Act* with a August 31 year-end

The Commission receives money from the General Revenue Fund (Ministry of Education) to pay for these benefit programs. In 2008-09, the Commission received and paid \$6 million in disability claims, \$9.3 million in dental claims, and \$5.3 million in group life claims. Teachers do not pay for disability and dental benefits and pay half of the premiums required for group life insurance. The Commission has hired an insurance company to help administer the Dental and Group Life Insurance benefit programs.

The Commission does not prepare complete financial statements for the Disability and the Dental benefits programs. Instead, the Commission provides some financial information in the Plan's financial statements and its annual report. The Commission plans to prepare a separate annual report including audited financial statements for the Group Life Insurance Program for the year ended August 31, 2009.

Our audit conclusions and findings

In our opinion, for the year ended June 30, 2009:

- ♦ the Commission had adequate rules and procedures to safeguard public resources except for the matters described below
- ♦ the Commission complied with authorities governing its activities relating to financial reporting, safeguarding public resources, revenue raising, spending, borrowing, and investing except for the matters described below
- ♦ the Plan's financial statements are reliable

We continue to make nine recommendations to help the Commission establish adequate processes. These processes include an adequate written analysis of its human resource needs and strategies to address those needs, adequate written guidance for staff to follow, staff compliance with written guidance, and supervision of staff.

Human resource plan needed

In our 2008 Report – Volume 1, we recommended that the Commission identify its human resource needs and develop strategies to address any competency gaps. The Standing Committee on Public Accounts (PAC) considered this matter in June 2008 and agreed with our recommendation.

When employees do not have the needed competencies, they may hesitate to do assigned tasks or do them incorrectly.

The Commission made limited progress in developing a human resource plan. It continued to hire staff to replace staff that left the Commission without formally assessing its human resource needs and the strategies required to address any competency gaps.

We continue to recommend that Teachers' Superannuation Commission identify its human resource needs and develop strategies to address any identified competency gaps.

Management told us it will work with the Ministry of Education and the Public Service Commission to develop a human resource plan in order to address any competency gaps.

Control over cash and bank accounts needed

The Commission needs to establish adequate processes to control cash receipts, payments, and its bank accounts. Without adequate processes, it faces the risk of losing public money.

Payments without support

In our 2009 Report – Volume 1, we recommended the Commission have adequate support for all payments. PAC considered this matter in September 2009 and agreed with our recommendation.

The Commission lacks proper support for payments made to the insurance company for dental benefits and administration of those benefits. Without adequate processes to pay benefits and proper support for payments, the Commission is at greater risk of making incorrect payments.

The Commission has an agreement with an insurance company for it to administer teachers' dental benefits. For the year ended December 31, 2008, the Commission paid dental benefits of \$9.3 million. The Commission makes monthly payments to the insurance company for administering and paying teachers' dental benefits. However, it makes these payments without an adequate invoice showing the amount of dental benefits paid and the costs of administration. Also, the Commission has not verified the invoice to the monthly report of dental benefits paid.

We continue to recommend that the Teachers' Superannuation Commission prepare adequate support for dental payments.

Management told us it continues to work with the insurance company to obtain adequate financial information to reconcile the amount paid to the monthly report of dental benefits adjudicated and for preparing financial statements for the program.

Contributions into and payments out of the Teachers' Superannuation Fund lack authority

In our 2009 Report – Volume 1, we recommended the Commission comply with the Act for contributions into and payments out of the Teachers' Superannuation Fund. PAC considered this matter in September 2009 and agreed with our recommendation.

Section 9 of the Act allows the Fund to accumulate contributions from teachers, contributions from the General Revenue Fund, and investment income to pay pension benefits. The contributions and investment income are specifically for providing pension benefits. The Act does not allow the Fund to receive money to pay disability benefits. Section 38 of the Act indicates that disability benefits are a charge and payable from the General Revenue Fund.

During 2008-09, the Commission received \$6 million from the General Revenue Fund to pay disability benefits and deposited it into the Teachers' Superannuation Fund (Fund) bank account. The Commission also paid disability benefits from the Fund's bank account. The money deposited into the Fund and paid out for disability benefits is without authority.

We continue to recommend the Teachers' Superannuation Commission comply with *The Teachers Superannuation and Disability Benefits Act* for contributions into and payments out of the Teachers' Superannuation Fund.

Management told us it is developing a plan to have the disability payments paid out of a separate bank account while ensuring that there is no interruption to those receiving disability benefits.

Need to reconcile bank accounts

In our 2009 Report – Volume 1, we recommended Commission follow its rules and procedures for reconciling its bank accounts to its financial records. PAC considered this matter in September 2009 and agreed with our recommendation.

The Commission has established a policy to reconcile its recorded bank balances to the bank's records promptly. The policy includes an independent review and approval of completed bank reconciliations.

However, employees did not reconcile all bank accounts promptly. For example, the Commission reconciled the Voluntary Contribution Fund and Superannuation Fund bank accounts for October 2008 at the end of January 2009. Prompt reconciliations reduce the risk of losing money and having incorrect financial records.

We continue to recommend the Teachers' Superannuation Commission follow its rules and procedures for reconciling its bank accounts to its financial records.

Management told us it has implemented and communicated a new bank reconciliation policy to staff and that it is maintaining a completion log.

Monitoring of investments needed

In our 2009 Report – Volume 1, we recommended the Commission establish adequate processes to verify the existence of investments and that they are properly valued and recorded in its financial records. PAC considered this matter in September 2009 and agreed with our recommendation.

The Commission does not have adequate processes to detect promptly if any of its investments are missing, incorrectly valued, and incorrectly recorded in the financial records. This may lead to incorrect decisions.

The Commission's written guidance requires staff to reconcile investments reported by the custodian and investment manager to financial records each quarter based on both cost and market value. Although, the Commission completed the quarterly reconciliations, staff did not leave evidence for three quarters as to who prepared, when, and who approved the reconciliations.

Staff did not obtain assurance from the custodian about the adequacy of the processes the custodian used for safeguarding the Plan's investments.

The Commission's established procedures require staff to verify the value of real estate investments totalling approximately \$72 million. The Commission's policies require staff to review quarterly independent appraisal reports, ownership interests, and audited annual financial statements for its real estate property. The Commission's staff did not verify the value of real estate holdings promptly. The staff verified the holdings several months after the quarters ended.

We continue to recommend that the Teachers' Superannuation Commission establish adequate processes to verify the existence of investments and that they are properly valued and recorded in its financial records.

Management told us it has now instructed staff to sign and date the investment reconciliations when prepared and approved.

Management also told us it will request and review the custodian's internal control report on an annual basis to ensure that the custodian has adequate controls to safeguard investments.

In addition, management told us it has asked staff to complete quarterly verification of real estate holdings within 30 days and review it within 45 days after the quarter end. Staff are also required to formally inform management upon its completion.

Adequate insurance agreements

The Commission needs an adequate process for establishing and monitoring agreements with an insurance company.

Agencies need written guidance for establishing and monitoring their agreements. Guidance helps agencies ensure that all relevant terms and conditions of the agreements are set out and complied with. Guidance would include outlining the terms and conditions of both parties to the agreements. Without adequate written guidance, agencies risk not receiving what they are entitled to, failing to do what they have agreed to do, and paying incorrect amounts for goods/services.

The Commission does not have adequate written guidance for setting and monitoring agreements. For the Dental Program, the Commission has not

outlined the reports it needs to monitor the cost of benefits. As a result, management is not receiving adequate reports to support its payments for dental plan benefits and administration.

For the Group Life Insurance Program, the agreement with the insurance company does not outline all the terms and conditions of both the Commission and the insurance company. The agreement does not indicate the premium rate for accidental death and dismemberment insurance coverage, and who is responsible for benefit costs exceeding the premiums.

1. We recommend that the Teachers' Superannuation Commission implement adequate processes to establish and monitor agreements with the insurance company.

Management told us it is working with the insurance company to ensure that there is adequate disclosure within subsequent contracts. Management also told us it will develop written guidance for the setting and monitoring of agreements.

Processes to oversee actuarial valuations needed

In our 2009 Report – Volume 1, we recommended the Commission follow its written guidance for preparing valuations of accrued pension and disability benefits and related plan assets. PAC considered this matter in September 2009 and agreed with our recommendation.

The Commission plans to complete an actuarial valuation for the year ended June 30, 2009 for use in its June 30, 2010 financial statements. We will examine the Commission's progress in addressing this recommendation during our 2010 audit.

Processes for preparing financial reports needed

In our 2009 Report – Volume 1, we recommended the Commission establish complete and written guidance for preparing interim and year-end financial reports. PAC considered this matter in September 2009 and agreed with our recommendation.

Adequate accounting policies and procedures help staff to prepare accurate and timely financial reports. The Commission does not have adequate accounting policies and procedures to prepare accurate interim and annual financial reports.

During 2008-09, the Commission made progress in improving its written guidance for preparing its interim and year-end financial reports. Staff prepared quarterly financial statements for the pension plan in addition to its annual financial statements. Staff also prepared financial records for the Group Life Insurance Program and began preparing its annual financial statements for the year ended August 31, 2009. As of September 2009, the Commission had not yet prepared financial records for the Dental and Disability Programs. Further, the lack of accurate and timely financial records prevented the staff from preparing accurate interim financial reports for senior management and the Commission.

We continue to recommend the Teachers' Superannuation Commission establish complete and written guidance for preparing interim and year-end financial reports.

Management informed us it continues to develop a financial statement process for the Dental and Disability plans. In the interim, the Commission members are provided with summarized financial information for the Dental and Disability plans.

Complete annual report needed

In our 2008 Report – Volume 1, we recommended that the Commission's annual report include a report on the activities and the financial statements of each benefit plan the Commission administers. PAC considered our recommendation in June 2008 and concurred with it.

The Commission provides limited information about the Group Life Insurance, Dental, and Disability Programs and does not provide complete financial statements for those programs to the Legislative Assembly. Also, its 2009 Annual Report does not describe the goals and objectives of these benefit programs, the cost of providing those benefits, and who pays for them. Without this information, legislators, plan members, and the public cannot assess the plans' performance and the Commission's effectiveness in administering these programs.

The Commission provides to the Legislative Assembly audited financial statements for the Teachers' Superannuation Plan and a report on the Plan including the benefit programs the Commission administers. Currently, we are auditing the Group Life Insurance Program financial statements for the year ended August 31, 2009. Management told us it plans to prepare a separate report on the activities of the Group Life Insurance Program and submit the report and the audited financial statements to the Legislative Assembly.

We continue to recommend that the Teachers' Superannuation Commission's annual report include a report on the activities and the financial statements of each benefit program the Commission administers.

Management informed us it continues to develop a financial statement process for the Dental and Disability Programs. Management also told us it plans to disclose these financial statements within the Teachers' Superannuation Commission's annual report.

Regulating child care facilities

The Ministry of Education (Ministry) is responsible under *The Child Care Act* to set standards for child care, and to license and inspect child care facilities. In 2008-09, the Ministry licensed 449 child care facilities and spent over \$31.3 million for services related to child care.²

The Child Care Act (s.2) defines child care facilities to include:

- ◆ licensed family child care homes (where services are provided in a residential home to no more than eight children at any one time)³
- ◆ group family child care homes (where services are provided in a residential home to no more than 12 children at any one time)
- ◆ child care centres (where services are provided in non-residential settings such as schools or community halls, rather than in a residential home)

The purpose of the Ministry's Early Learning and Child Care Program is to support families and communities by promoting high quality care for

² 2008-09 Annual Report, Ministry of Education, p.32.

³ Residences where child care services are provided to eight or fewer children can be licensed as a child care facility or may be unlicensed. We did not audit unlicensed child care.

children in a safe, nurturing environment. The Ministry licenses and monitors child care facilities and provides information about child care to the public.

As of March 31, 2009, there were 9,700 Saskatchewan children in licensed child care spaces.⁴ The Government funded the development of 1,500 new licensed child care spaces in 2009-10.⁵ Children spend many hours in child care facilities. If the Ministry does not have adequate processes to regulate child care facilities, the safety and well-being of children receiving care may be at risk.

Audit objective, criteria, and conclusion

The objective of this audit was to assess whether the Ministry of Education had adequate processes to regulate child care facilities for the year ending February 28, 2010.

To conduct this audit, we followed *The Standards for Assurance Engagements* published by The Canadian Institute of Chartered Accountants.

To evaluate the Ministry's processes, we used criteria based on the work of other auditors and current literature listed in the selected references. The Ministry's management agreed with the criteria.

Our criteria require that to have adequate processes to regulate child care facilities, the Ministry should:

- ◆ communicate standards for child safety and well-being
- ◆ license eligible child care facilities
- ◆ monitor child care facilities to enforce standards

We concluded that, for the year ending February 28, 2010, the Ministry of Education's processes to regulate child care facilities were adequate except for monitoring and reporting facilities' compliance with *The Child Care Regulations*.

⁴ 2008-09 Annual Report, Ministry of Education, p.5.

⁵ 2009-10 Performance Plan, Ministry of Education, p.10.

In the next section, we set out our expectations (in italics) with our key findings and recommendations.

Key findings and recommendations

Communicate standards for child safety and well-being

We expected the Ministry to communicate standards for child safety and well-being by:

- ♦ *reviewing best practices to update standards for child care*
- ♦ *educating child caregivers*

The Ministry reviews best practices to monitor whether its child care standards are up to date. Management told us it uses several sources to identify best practices including national and international literature about early childhood development programs. In addition, the Ministry works closely with other provincial and territorial governments to share best practices for child care.

The Ministry requires all child caregivers in licensed facilities to take early childhood education training.⁶ In addition, the Ministry provides educational materials and learning opportunities to child caregivers. The Ministry also gives a Child Care Licensee Manual to all licensed child care facilities. The Manual explains each section of *The Child Care Regulations* (Regulations), provides detailed guidelines, and outlines some best practices. The Ministry communicates changes to the Licensee Manual through its website and in letters to the child care facilities. Also, the Ministry provides information sheets to child care facilities when new topics of concern arise. For example, it provided health information during the 2009 H1N1 pandemic.

In addition, the Ministry developed an Early Learning Program Guide to promote high quality play-based learning for children three to five years old. The Ministry shares this Guide widely and offers workshops across the province. To complement this Guide, the Ministry has a program to help child caregivers visit centres that use the play-based learning described in the Guide.

⁶ *The Child Care Regulations* (s.36-2 and s.60) require persons employed in child care centres more than 65 hours/month to complete this education at an accredited public college or university.

License eligible child care facilities

We expected the Ministry to license eligible child care facilities by:

- ♦ *verifying applicants meet requirements*
- ♦ *identifying risks to child safety and well-being*
- ♦ *issuing licenses promptly to qualified facilities*
- ♦ *establishing a dispute resolution process*

The Child Care Regulations set out in detail what is required to operate child care facilities (e.g., space, equipment, staffing). The Ministry uses standard checklists annually to verify that applicants meet the requirements of the Regulations. When licensing new facilities, program consultants assess whether the applicants meet all requirements of the Regulations by completing the checklist. The Ministry consistently records the findings of these assessments in an electronic database. When applicants meet all the requirements, they receive a license. The Ministry maintains electronic files and some supporting paper files that verify the licensed homes and centres meet the requirements of the Regulations.

The Ministry uses several tools for identifying risks to child safety and well-being in child care homes. It requires and obtains criminal record checks on home operators and on all adults living in child care homes. It requires written references and carries out an initial home environment inspection to screen applicants wanting to start child care homes.

The Ministry uses similar tools to identify risks to children in child care centres, recognizing that the Regulations require child care centres to have boards of directors. For example, to reduce risks to children, these boards are responsible to arrange for criminal record checks and tuberculin tests before new staff start work. The boards also must ensure their staff hold current certificates in CPR, first aid, and early childhood education. The Ministry requires boards to report on summary sheets whether they have met these requirements. Program consultants verify the information on these summary sheets and work with boards to resolve identified issues.

The Ministry issues licenses promptly when facilities comply with the Regulations. The Ministry gives its three regional directors authority to sign and issue licenses as recommended by program consultants and their supervisors who verify that all requirements are met. The time it

takes to issue a license depends on how quickly a child care facility fully complies with the Regulations. When facilities comply with the Regulations, most facilities receive their license within a month.

The Ministry has established a dispute resolution process and describes it in the Licensee Manual. Any child care facility that does not agree with the Ministry's licensing decision can request that the Minister review the decision. When the Ministry decides to cancel a license, it notifies the home operator or board by letter, outlining the reason for termination and explaining the appeal process.

Monitor child care facilities to enforce standards

We expected the Ministry to monitor child care facilities to enforce standards by:

- ♦ *inspecting child care facilities*
- ♦ *investigating promptly reported breaches/complaints*
- ♦ *addressing identified non-compliance*
- ♦ *reporting non-compliance with standards*

The Ministry's policy on inspecting child care facilities requires an initial inspection, an annual review, and two unscheduled visits per year. Program consultants use a standard checklist to conduct initial inspections and annual reviews. The checklist is based on the Regulations and program consultants record their findings consistently.

The Ministry provides program consultants with less guidance about unscheduled visits. The purpose of these visits is to identify safety hazards or poor quality care, and to inspect child care facilities at times other than annual re-licensing to monitor continued compliance with the Regulations. The Ministry does not require that program consultants check specific elements of the Regulations during unscheduled visits.

The Ministry hires knowledgeable, experienced program consultants and uses a mentoring process to train them to do unscheduled visits. If there were previous complaints about a facility, some program consultants might focus on those and not look for new issues. We found program consultants recorded brief notes of their visits but did not consistently comment on key aspects of the Regulations (i.e., safe play areas,

nutrition, access to suitable toys and equipment, or other critical elements of a child care environment).

2. We recommend that the Ministry of Education monitor key health, safety, and programming requirements of *The Child Care Regulations* during unscheduled visits to child care facilities and document its findings.

A Ministry policy sets out requirements for investigating complaints and reported breaches of the Regulations. The Ministry communicates this policy in the Licensee Manual and a consultants manual. Program consultants conduct these investigations by collecting and analyzing relevant information. If consultants suspect child abuse, they refer the matter to Family Support and Child Protective Services of the Ministry of Social Services.

The Ministry requires program consultants to follow up immediately any complaints related to child protection or abuse. The Ministry followed its policies for timely investigation by completing, within 30 days, its investigation of complaints and breaches of the Regulations.

The Ministry addresses non-compliance with the Regulations when issues arise during unscheduled visits and annual reviews. Program consultants decide how to handle the non-compliance as it varies with the nature of the issue and the facility's response. Program consultants discuss non-compliance with the operator/director of child care facilities and send a formal letter if non-compliance continues. The letter outlines the sections of the Regulations that are not being complied with, and explains how to comply within an acceptable timeframe.

Program consultants also recommend to regional directors when to issue provisional licenses.⁷ Generally, child care facilities receive provisional licenses when there are several non-compliance issues or the facility has a prior history of non-compliance. Records show that program consultants monitor facility progress. When a facility complies fully with the Regulations, the Ministry issues a regular license.

⁷ A provisional license may be issued when a facility is not in compliance with the Act or Regulations. The license lists the sections of the Regulations that the facility has not met. Provisional licenses are issued for a period no longer than six months.

The Ministry reports non-compliance with the Regulations to parents by posting in the facility a provisional license that states which aspect of the facility does not meet requirements. When a child care facility has its license suspended or revoked, the Ministry sends a letter to the children's parents to explain and give them the date the facility will close. If the Ministry revokes a license, it informs the Minister responsible in writing.

The Ministry does not routinely provide written reports to senior management about facilities that are not complying with the Regulations. The Ministry gives senior management a written report only if non-compliance is ongoing or of such a serious nature that a license is suspended or a provisional license issued.

The Ministry does not report on trends in how well facilities comply with the Regulations. Regular written reports about overall non-compliance rates and causes would help senior management monitor the level of risk to children, the Ministry's reputation, and effective use of public money. The Ministry should report compliance trends to senior management quarterly and to the public annually, for example on its website or in its annual report.

- 3. We recommend the Ministry of Education report trends in child care facilities' compliance with *The Child Care Regulations* to senior management quarterly and to the public annually.**

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