

Chapter 7

Advanced Education – Working with the Advanced Education Sector

1.0 MAIN POINTS

The *Saskatchewan Plan for Growth – Vision 2020 and Beyond* includes key strategies related to post-secondary education and skills training. These strategies include having programs to address Saskatchewan employers' current and future needs, helping First Nations students moving off reserve in their pursuit of jobs and educational opportunities, making the attraction and retention of international students a cornerstone of the province's international immigration strategy, and supporting science and research activities.

The Ministry of Advanced Education (Ministry) has aligned the strategies set out in its *Plan for 2014-15* with the Government's *Saskatchewan Plan for Growth*. The Ministry largely depends on the cooperation of post-secondary institutions that deliver education and training to achieve its strategies. As such, it must work with them to secure their cooperation. Achievement of the Ministry's Plan is critical to avoid a shortfall of skilled workers to meet future labour needs and help ensure public resources are spent efficiently and effectively.

In 2014, the Ministry had, other than for the following matters, effective processes to work with the advanced education sector to achieve its strategies for the sector as set out in the *Ministry of Advanced Education Plan for 2014-15*. The Ministry needs to:

- › Establish measurable targets to enable monitoring of the achievement of its strategies
- › Analyze gaps in achieving its strategies and use the analysis when determining how to best engage post-secondary institutions to contribute to the Ministry's strategies

We make two recommendations to assist the Ministry in improving its processes to work with the advanced education sector in achieving the strategies set out in its plan.

2.0 INTRODUCTION

Studies show that individuals with higher levels of education “are more likely to have higher wages, higher rates of employment, shorter periods of unemployment, and better health outcomes.”¹ Education is also a key component of productivity and growth, which in turn results in a higher standard of living, and supports the Government of Saskatchewan's goal of growth and opportunity.²

The Ministry of Advanced Education (Ministry) is responsible for the post-secondary education sector.³ Under section 3 of *The Ministry of Advanced Education Regulations*,

¹ *Ministry of Advanced Education Plan for 2014-15*, p. 5.

² *Ibid.*

³ *Ibid.*, p. 3.



its objectives and purposes include coordinating, developing, implementing, promoting and enforcing policies and programs of the Government of Saskatchewan related to post-secondary education.

As shown in **Figure 1**, the *Ministry of Advanced Education Plan for 2014-15* (Plan) sets out the Ministry's mission and six related strategies. As shown in **Exhibit 5.1**, the Ministry has aligned its strategies with those of the provincial government.⁴

Figure 1 – Ministry of Advanced Education Mission and Six Strategies



Source: Adapted from *The Ministry of Advanced Education Plan for 2014-15*.

This chapter describes our audit of the Ministry's processes to work with the advanced education (post-secondary) sector to achieve the Ministry's strategies for the sector (strategies) as set out in its Plan.

2.1 Ministry Relationship with Post-Secondary Institutions

The Ministry is responsible for strategic alignment and effective two-way communication and information sharing between the Ministry and post-secondary institutions.⁵ To be successful in achieving its mandate and Plan, the Ministry must engage post-secondary institutions in its strategies.⁶

⁴The provincial government's strategies for the advanced education sector, as set out in the *Saskatchewan Plan for Growth – Vision 2020 and Beyond*, include the following:

- Align programs provided by Saskatchewan's training institutes and workforce readiness activities to the current and future needs of employers in the province, while working with employers to increase the number of industry-sponsored training seats in Saskatchewan post-secondary institutions.
- Work with First Nations partners, employers and post-secondary institutions to build on promising programs underway that assist in transitioning First Nations students moving off reserve to pursue jobs and educational opportunities.
- Make the attraction and retention of international students a cornerstone of the province's international immigration strategy, with a goal of increasing the number of international post-secondary students studying in Saskatchewan by at least 50% by 2020.
- Support science and research activities through the province's post-secondary institutions.

⁵ *Ministry of Advanced Education Annual Report for 2013-14*, p. 3.

⁶ *Ibid.*

Saskatchewan's post-secondary education sector is comprised of the Ministry and a diverse group of post-secondary institutions, including the following:⁷

- › Saskatchewan Polytechnic (Sask Polytechnic, formerly SIAST) and seven regional colleges (e.g., Parkland College, Great Plains College) which are part of the Government
- › Aboriginal and Northern Education institutions (Saskatchewan Indian Institute of Technologies [SIIT], Gabriel Dumont Institute of Native Studies and Applied Research [GDI]) and programs (Northern Teacher Education Program [NORTEP], Northern Professional Access College [NORPAC])
- › University of Saskatchewan and University of Regina
- › Four Federated colleges (Campion College, Luther College, St. Thomas More College, First Nations University of Canada)⁸
- › Six Affiliated colleges (St. Peter's College, Briercrest College & Seminary, College of Emmanuel and St. Chad, Horizon College & Seminary, Lutheran Theological Seminary, St. Andrew's College)⁹
- › Various private vocational schools¹⁰

The accountability relationships between the Government, the Minister, and each of these post-secondary institutions vary significantly as does the nature and extent of these institutions' interaction with the Ministry. For example, some institutions like Sask Polytechnic are part of the Government (see shaded cells in **Exhibit 5.2**) which provides the Minister with authority to oversee and direct certain activities. For other institutions like the universities, the Minister may have certain authority to obtain information and approve certain types of transactions (e.g., large capital expenditures). And for yet others, like private vocational schools, the Ministry has a regulatory role.

Other than vocational schools, the Government, primarily through the Ministry, provides each post-secondary institution with funding. As shown in **Figure 2**, the Ministry gives about \$700 million each year to post-secondary institutions for operating, capital, and other initiatives (e.g., targeted funding for adding new training seats for nurse practitioner and perioperative nursing programs, medical undergraduate programs, and residencies).^{11,12}

⁷ Adapted from the Ministry's website <http://ae.gov.sk.ca/post-secondary-educ-institutions> (7 November 2014).

⁸ Federated colleges are academically integrated with a university but legally and financially independent from that university; they have a different governing board. They generally offer undergraduate Arts and Science degree programs which the related university recognizes. They cannot grant degrees. www.saskatchewan.ca/live/post-secondary-education/universities-colleges-and-schools/post-secondary-institutions (21 November 2014).

⁹ Affiliated colleges are associated with a university, but not academically integrated with it. Some offer courses to fulfill first and second year Arts and Science course requirements for university degree programs or to meet the entrance requirements for some of the professional colleges within the universities. Most of the Saskatchewan affiliated colleges are theological colleges. www.saskatchewan.ca/live/post-secondary-education/universities-colleges-and-schools/post-secondary-institutions (21 November 2014).

¹⁰ Private vocation schools are privately owned and operated and subject to provincial regulation.

¹¹ *Ministry of Advanced Education Plan for 2014-15*, p. 3.

¹² The Ministry also provides post-secondary students with financial support such as loans, grants, scholarships under Saskatchewan Student Aid Fund, Graduate Retention Program, Saskatchewan Advantage Scholarship, and Saskatchewan Advantage Grant for Education Savings.

**Figure 2—Ministry of Advanced Education Grants to Post-Secondary Education Sector**

	2013-14 Planned	2013-14 Actual (in thousands)	2014-15 Planned
Universities, Federated and Affiliated Colleges	\$ 474,089	\$ 471,963	\$ 488,748
Technical Institutes (Saskatchewan Polytechnic)	150,300	150,331	151,940
Regional Colleges	27,717	27,749	28,271
Post-Secondary Capital Transfers	25,500	22,500	32,600
Innovation and Science Fund	6,350	6,350	6,350
Science and Technology Research	9,731	9,731	9,731
Total	\$ 693,687	\$ 688,624	\$ 717,640

Source: Government of Saskatchewan – 2014-15 Estimates (AE02), p. 24 for “Planned” amounts; Ministry of Advanced Education Annual Report for 2013-14, p.19 for 2013-14 actuals. Note that institutions within the sector may also receive funding from other ministries.

As shown in **Exhibit 5.2**, provincial government funding is the primary source of revenue for post-secondary institutions that are directly part of the Government (e.g., regional colleges). For other post-secondary institutions, the extent to which these post-secondary institutions rely on government funding to deliver their programs varies (e.g., 16% to 78% in 2014-15).

The Ministry must effectively engage post-secondary institutions within the sector and coordinate its efforts to achieve its mission and work towards the Government’s strategies. Working effectively with others helps all within the sector understand and work towards common goals. Without such processes, there is increased risk that efforts of post-secondary institutions may not be aligned with the Ministry’s strategies, and overall provincial government strategies may not be achieved. Lack of effective processes to work with institutions in the sector increases the risk of not having a skilled work force to meet future labour needs and not supporting First Nations and Métis students’ participation in the sector. Also, lack of alignment increases the risk that public resources will not be spent efficiently and effectively.

3.0 AUDIT OBJECTIVE, SCOPE, CRITERIA, AND CONCLUSION

The objective of this audit was to assess the effectiveness of the Ministry of Advanced Education’s processes to work with the advanced education sector to achieve the Ministry’s strategies for the sector (strategies) as set out in the *Ministry of Advanced Education Plan for 2014-15*. The advanced education sector comprises the Ministry and post-secondary institutions noted in **Section 2.1**. We assessed the Ministry’s processes for the 12-month period ended December 31, 2014.

This audit did not assess the Ministry’s processes for providing direct financial supports to students in the advanced education sector and to graduates (e.g., through the Saskatchewan Student Aid Fund, Graduate Retention Program, Saskatchewan Advantage Grant for Educational Savings).

To conduct this audit, we followed the standards for assurance engagements published in the *CPA Canada Handbook – Assurance*. To evaluate the Ministry’s processes, we

used criteria based on our related work, reviews of literature including reports of other auditors, and consultations with management. **Section 6** includes key sources for these criteria. Management agreed with these criteria (see **Figure 3**).

We examined Ministry policies, procedures, and manuals that relate to working with the advanced education sector. We reviewed relevant planning documents and reports (such as risk assessments), interviewed Ministry staff, reviewed correspondence between the Ministry and post-secondary institutions, and tested a sample of related correspondence.

Figure 3—Audit Criteria

Effective processes to work with the advanced education sector to achieve the Ministry's strategies for the sector as set out in the *Ministry of Advanced Education Plan for 2014-15* (strategies) includes processes to:

- 1. Develop a plan to engage post-secondary institutions to contribute to Ministry strategies**
 - 1.1 Identify which post-secondary institutions and aspects of their operations are key to the Ministry achieving its strategies
 - 1.2 Identify gaps in achieving strategies (i.e., current and future status of the strategies)
 - 1.3 Identify significant risks to achieving strategies
 - 1.4 Determine methods to work with key post-secondary institutions
- 2. Build commitment of key post-secondary institutions**
 - 2.1 Establish sector communication channels (e.g., working and steering committees)
 - 2.2 Confirm understanding of strategies
 - 2.3 Obtain support from post-secondary institutions regarding responsibilities in relation to supporting strategies
- 3. Monitor results of processes to engage post-secondary institutions**
 - 3.1 Collect information (on achievement of plans)
 - 3.2 Analyze whether desired results are being achieved
 - 3.3 Adjust processes as necessary

We concluded that for the 12-month period ended December 31, 2014, the Ministry of Advanced Education had effective processes to work with the advanced education sector to achieve the Ministry's strategies for the sector as set out in the *Ministry of Advanced Education Plan for 2014-15*, except it needs to:

- › **Establish measurable targets to enable monitoring of the achievement of its strategies**
- › **Analyze gaps in achieving its strategies and use the analysis when determining how to best engage post-secondary institutions to contribute to Ministry strategies**

4.0 KEY FINDINGS AND RECOMMENDATIONS

In this section, we describe our expectations (in italics), key findings, and recommendations related to each audit criteria in **Figure 3**.

4.1 Planning to Engage Institutions Needs Improvement

We expected the Ministry to identify which post-secondary institutions and aspects of their operations are key to the Ministry achieving its strategies for the sector. It would

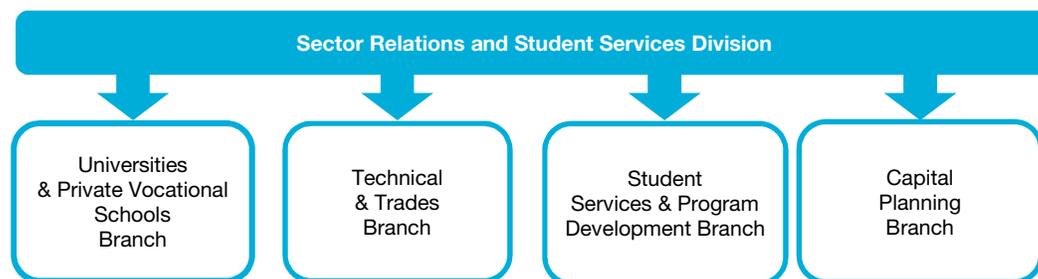


analyze post-secondary institution operations, and identify gaps and risks in achieving strategies. It would determine methods to work with them to support the Ministry's strategies.

We found the Ministry's risk assessment process considers its involvement with post-secondary institutions. For example, the Ministry identified "stakeholder alignment" as one of its top risk areas. The Ministry defined this risk as the risk of making sure that stakeholder actions are in line with Government and Ministry priorities.¹³

The Sector Relations and Student Services Division (Division) within the Ministry is responsible for working with the post-secondary education sector. The Division, and each of its four branches (see **Figure 4**), has a work plan that links to the Ministry's strategies.

Figure 4—Ministry of Advanced Education: Sector Relations and Student Services Division



Source: Adapted from information provided by the Ministry of Advanced Education.

From our review of work plans, we found that the Division and three branches¹⁴ identified specific institutions, and described certain strategies/actions/activities to work with those institutions to support implementation of strategies in the *Ministry of Advanced Education Plan for 2014-15* (Plan). For example, they identified actions such as providing targeted funding to Sask Polytechnic to increase available training for health professionals, working collaboratively to implement the recommendations from the evaluation of NORTEP/NORPAC, and supporting research and innovation by providing funds to the International Vaccine Centre and Canadian Light Source synchrotron (University of Saskatchewan).

We found the methods and structures the Ministry used to work with post-secondary institutions varied (see **Section 4.2** for a description of key methods). The Division and branch work plans identified methods of working with certain institutions to achieve desired results. Also, the Ministry used a high-level guide to help organize its interactions with the institutions.

However, the Ministry had not set out preferred methods for engaging post-secondary institutions based on an analysis of gaps in achieving Ministry strategies. As later discussed in **Section 4.3**, the Ministry had not set measurable targets that could assist it in identifying gaps in achieving its strategies. For example, the Ministry's annual report includes information about the Saskatchewan population aged 15 years and over with post-secondary education. The proportion of individuals that had some post-secondary

¹³ In our *2011 Report – Volume 1*, Chapter 2, we reported on the adequacy of the Ministry's agency-wide risk management processes from September 1, 2010 to February 28, 2011 and made three recommendations. By July 31, 2013, the Ministry had implemented these recommendations (see *2013 Report – Volume 2*, Chapter 33).

¹⁴ The fourth branch, Capital Planning, was not relevant to this audit.

education but had not achieved a certificate, diploma or university degree dropped from 9.0% to 7.6% between 2008 and 2013. The proportion with a post-secondary certificate or diploma remained relatively unchanged during the same timeframe (increasing from 29.0% to 29.6%). The proportion with a university degree increased from 14.4% to 18.3%.¹⁵

Without a review and analysis of gaps, informed by progress against goals, the Ministry may not develop approaches to engagement to capitalize on potential opportunities or mitigate threats to the achievement of its strategies.

- 1. We recommend that the Ministry of Advanced Education analyze gaps in achieving the Ministry's strategies for the Advanced Education sector, and use the analysis to determine how to best engage post-secondary institutions to contribute to the strategies.**

4.2 Ministry Works to Build Commitment

We expected the Ministry to establish methods of building understanding and commitment through funding and communication channels (e.g., working and steering committees). It would obtain support from post-secondary institutions for the Ministry's strategies.

The Ministry has authority over post-secondary institutions that are part of the Government (see **Exhibit 5.2**). It can influence the others through involvement in their boards, by its funding (targeted or operating), and through various communication channels. These include the following:

- › Regular meetings with institutions – the Ministry meets with certain institutions in order to maintain an engaged and open relationship. These meetings have agendas and minutes are kept for certain meetings. The frequency of these meetings varies by institution. The institutions that meet regularly with the Ministry include:
 - University of Saskatchewan (monthly)
 - University of Regina (monthly)
 - Sask Polytechnic (quarterly)
 - Regional colleges (approximately quarterly)
- › Annual business plan and budget approval or support letters – the Ministry provides letters of approval to institutions from which it obtains business plans. The letters refer to the *Saskatchewan Plan for Growth* and discuss specific initiatives for each institution. These institutions are:
 - Sask Polytechnic
 - Regional colleges
 - Saskatchewan Indian Institute of Technologies
 - Dumont Technical Institute

The Ministry meets to discuss annual business plans with these institutions.

¹⁵ Ministry of Advanced Education Annual Report for 2013-14, p. 15.



- Guidelines for preparation of annual operations forecast – guideline letters refer to the *Saskatchewan Plan for Growth* and certain government/Ministry initiatives, set out minimum information requirements, and describe criteria the Ministry uses to evaluate proposals for initiatives (including alignment with government and Ministry strategies). Institutions that are required to submit operating forecasts are:
- University of Saskatchewan
 - University of Regina
 - Sask Polytechnic
 - Regional Colleges (excluding Lakeland College)
 - Federated Colleges
 - St. Peter’s College
 - Saskatchewan Indian Institute of Technologies
 - Gabriel Dumont Institute of Native Studies and Applied Research
 - Dumont Technical Institute
 - NORTEP/NORPAC

The Ministry meets with each of these institutions separately to review and discuss their operating forecasts.

- Annual funding letters – the Ministry provides funding letters to institutions it funds each year to communicate the approved funding for the year. The funding letters also refer to the *Saskatchewan Plan for Growth* and four key themes (First Nations and Métis success, workforce attachment, accountability, and sustainability).
- Regional College Accounting and Reporting Manual – the Ministry provides a manual to the regional colleges and Sask Polytechnic. The Manual sets out certain information on expectations for planning. The Manual specifies that institutions’ planned actions should describe why strategic choices were made, and be linked/connected to the Ministry’s mandate and government priorities.
- Informal discussions – the Ministry maintains contact between representatives from the Ministry and representatives from the post-secondary institutions. This contact occurs at various levels and is done on an as-needed, informal basis.
- Formation and use of working groups – the Ministry establishes various working groups, councils or committees (working groups) designed to address specific needs or initiatives. Some examples of working groups are:
- Saskatchewan Post-Secondary Technical Institute Council
 - Student Information System Working Group
 - Action Team on Growth and Sustainability
 - Joint Accountability and Governance Advisory Committee
 - Standing Committee on University Funding
- The Post-Secondary Leadership Forum – the Ministry hosted a forum in Regina in May of 2014. This one-day event included a variety of topics related to the Ministry’s strategies and the post-secondary sector.

We observed institutions demonstrating their understanding and agreement to support achievement of the Ministry’s strategies and expectations in the institutions’ business plan submissions, operating forecasts submissions, and in their acceptance of funding.

We found that the Ministry used these various communication channels and methods to emphasize its strategies and to influence institutions to implement those strategies in

their operations. For example, annual funding letters from the Ministry to institutions show the Ministry's agreement with the institutions' business plans and communicate the Ministry's expectation that the institutions support the Ministry's strategies. However, as noted in **Section 4.1**, these channels and methods were not supported by an analysis of gaps in achieving the Ministry's strategies. Such analysis would inform the Ministry's actions to engage post-secondary institutions.

4.3 Better Monitoring of Results Needed

To monitor the results of its processes to engage post-secondary institutions, we expected the Ministry to collect information to analyze whether desired results were being achieved, and to adjust its processes as necessary.

The Ministry's annual report includes a number of performance measures (e.g., post-secondary enrolments, employment rate by education level, educational attainment of First Nations and Métis and non-First Nations and Métis populations aged 15 years and over) related to the achievement of its strategies set out in **Figure 1**. The Ministry collects information to report results using these measures. The Ministry has also indicated that it is in the early stages of developing comparable performance indicators that could be used within the sector.

However, except for the provincial strategy noted below, the Ministry has not identified any specific, measurable targets or timelines. It has not done this in relation to its approach to working with post-secondary institutions, nor for its performance measures. We note that the Government's *Saskatchewan Plan for Growth* has set a specific goal of increasing the number of international post-secondary students studying in Saskatchewan by at least 50% by 2020.¹⁶

Without specific, measurable targets or timelines, the Ministry is hindered in analyzing and reporting progress towards achieving its strategies.

2. We recommend that the Ministry of Advanced Education use specific, measurable targets and timelines to monitor progress towards achievement of its strategies.

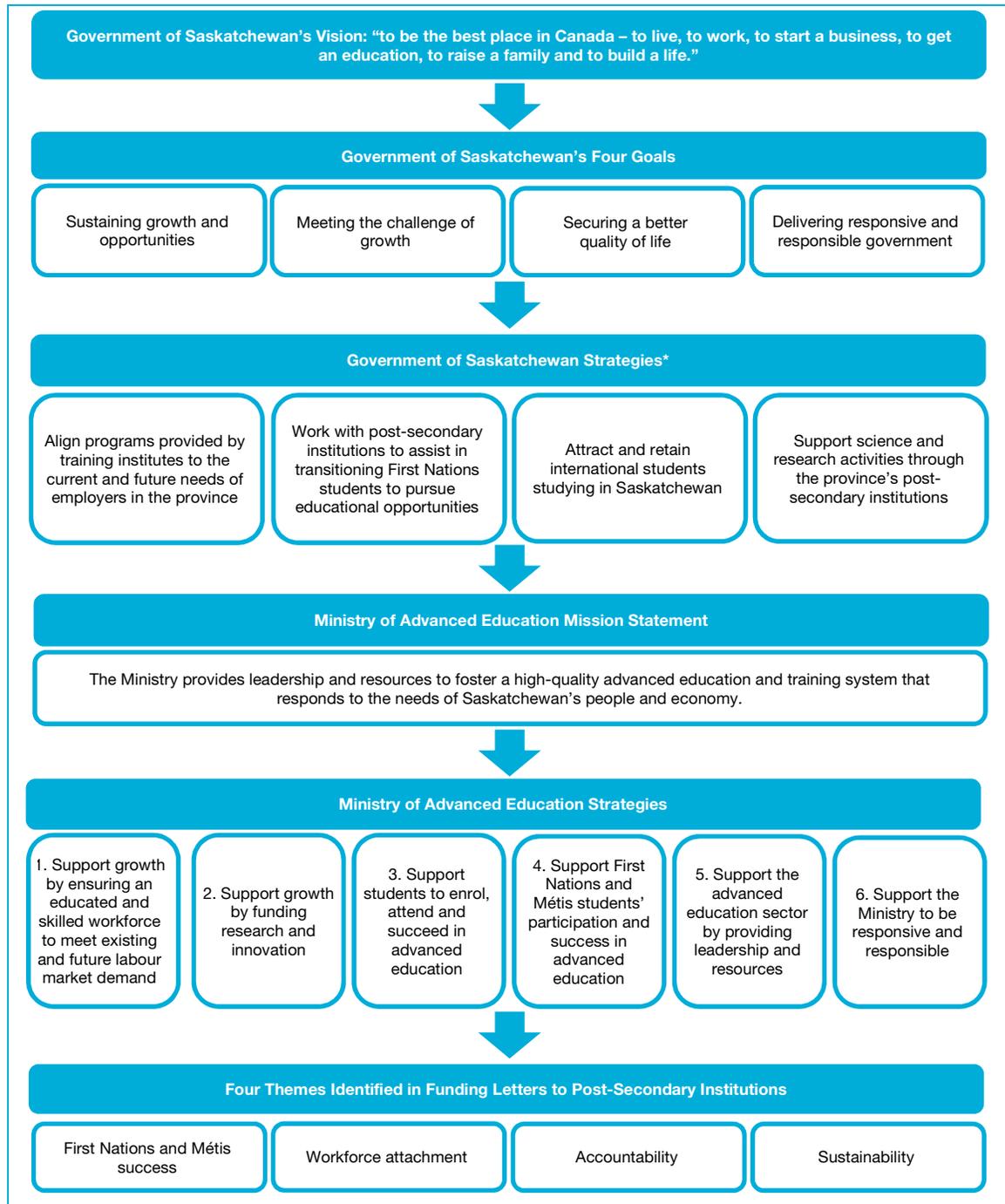
We found the Ministry adjusted its processes for engaging post-secondary institutions. For example, it changed its guidance to post-secondary institutions for preparing plans and reports. However, as noted above, the Ministry needs to establish targets to allow it to more effectively analyze and monitor the achievement of its strategies. It can use this information to make adjustments to its processes to more effectively engage post-secondary institutions.

¹⁶ *Saskatchewan Plan for Growth – Vision 2020 and Beyond*, p. 39.



5.0 EXHIBITS

5.1 Vision, Goals, Mission, and Strategies



Source: Developed by Provincial Auditor of Saskatchewan based on the *Ministry of Advanced Education Plan for 2014-15*, p. 2-4 and the *Saskatchewan Plan for Growth-Vision 2020 and Beyond*.

* The provincial government's strategies for the advanced education sector, as set out in the *Saskatchewan Plan for Growth-Vision 2020 and Beyond*.

5.2 Post-Secondary Institutions and Ministry Relationships

Post-Secondary Institution	Fiscal Year-End	Government Representation on Board	2014-15 Ministry Funding ^a (in thousands)	Annual Business Plan or Equivalent	Annual Operating Forecast ^b	Gov't Funding as % of Total Revenue ^c
Post-Secondary Institutions that are part of the provincial government (shaded portion)						
Sask Polytechnic (formerly SIAST)	June 30	Yes – All members of board appointed by Cabinet	150,497	Yes for Ministry approval	Yes for Ministry approval	77%
Carlton Trail College	June 30	Yes – All members of board appointed by Cabinet	2,506	Yes for Ministry approval	Yes for Ministry approval	69%
Cumberland College	June 30	Yes – All members of board appointed by Cabinet	2,540	Yes for Ministry approval	Yes for Ministry approval	78%
Great Plains College	June 30	Yes – All members of board appointed by Cabinet	5,164	Yes for Ministry approval	Yes for Ministry approval	72%
Northlands College	June 30	Yes – All members of board appointed by Cabinet	6,736	Yes for Ministry approval	Yes for Ministry approval	72%
North West College	June 30	Yes – All members of board appointed by Cabinet	4,729	Yes for Ministry approval	Yes for Ministry approval	74%
Southeast College	June 30	Yes – All members of board appointed by Cabinet	4,595	Yes for Ministry approval	Yes for Ministry approval	68%
Parkland College	June 30	Yes – All members of board appointed by Cabinet	7,975	Yes for Ministry approval	Yes for Ministry approval	52%
Other Post-Secondary Institutions						
Lakeland College ^d	June 30	Yes – All members of board appointed by Cabinet	99	Not required	Not required	Not available
Universities						
University of Saskatchewan	April 30	Yes – 5 out of 11 Board members appointed by Cabinet	356,643	Not required	Yes for Ministry information	49%
University of Regina	April 30	Yes – 5 out of 11 Board members appointed by Cabinet	109,387	Not required	Yes for Ministry information	46%
Affiliated and Federated Colleges						
Campion College	April 30	No	3,830	Not required	Yes for Ministry information	56%
Luther College – Federated	June 30	No	3,768 ^e	Not required	Yes for Ministry information	42%
St. Thomas More College	April 30	No	6,876	Not required	Yes for Ministry information	55%
First Nations University of Canada	March 31	No	3,755 ^e	Not required	Yes for Ministry information	21%
St. Peter's College	April 30	No	1,161	Not required	Yes for Ministry information	61%
Briercrest College & Seminary	June 30	No	211	Not required	Not required	5%
College of Emmanuel & St. Chad	June 30	No	66	Not required	Not required	17%
Horizon College and Seminary	April 30	No	154	Not required	Not required	13%
Lutheran Theological Seminary	June 30	No	228	Not required	Not required	11%
St. Andrew's College	June 30	No	116	Not required	Not required	6%



Post-Secondary Institution	Fiscal Year-End	Government Representation on Board	2014-15 Ministry Funding ^a (in thousands)	Annual Business Plan or Equivalent	Annual Operating Forecast ^b	Gov't Funding as % of Total Revenue ^c
Aboriginal and Northern Education Institutions						
Saskatchewan Indian Institute of Technologies (SIIT)	June 30	No	1,548 ^e	Yes for Ministry Information	Yes for Ministry information	35%
Gabriel Dumont Institute of Native Studies and Applied Research ^f	March 31	No	8,136 ^e	Not required	Yes for Ministry information	76%
Dumont Technical Institute (DTI) ^f	June 30	No		Yes for Ministry information	Yes for Ministry information	63%
NORTEP/NORPAC ^g	March 31	No	3,374	Not required	Yes for Ministry information	71%
Private Vocational Schools	Not available	No – Ministry is the regulator	Not applicable	Not required	Not required	Not applicable

Source: Developed by Provincial Auditor of Saskatchewan. The post-secondary institutions in blue-shaded cells are directly part of the Government of Saskatchewan. Their financial results are included in the Government of Saskatchewan Summary Plan and Summary Financial Statements.

^a Amounts obtained from Ministry funding letters as published on its website or from the institution's annual financial statements or annual reports as published on the institution website.

^b Note that some institutions may provide more information with their operations forecast than what was requested by the Ministry.

^c Percentage calculated based on revenues from the Government of Saskatchewan divided by total revenues for the year, as reported by each institution in its annual financial statements. Amounts for affiliated and federated colleges, and for NORTEP/NORPAC, are as provided by the Ministry.

^d Lakeland College is Canada's only interprovincial college. It operates under the authority of the *Post-Secondary Learning Act* of the Province of Alberta.

^e This is the most recent financial information publicly available for these institutions at the time of audit.

^f Note that GDI group of companies includes Gabriel Dumont Institute (GDI), Dumont Technical Institute (DTI), Gabriel Dumont College and Gabriel Dumont Scholarship Foundation. The Ministry provides funding to GDI and DTI, which have different year-ends.

^g Northern Teacher Education Program (NORTEP), Northern Professional Access College (NORPAC).

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