

## Chapter 15

# Advanced Education—Working with the Advanced Education Sector to Achieve Ministry Strategies

### 1.0 MAIN POINTS

The Ministry of Advanced Education, in conjunction with post-secondary institutions, continues to actively work towards establishing common measures to enable monitoring of the achievement of advanced education sector strategies as recommended in the 2015 audit.

By February 2020, the Ministry and post-secondary institutions established 24 indicators, with three more in development. The Ministry wants institutions to report on this common set of indicators by September 2020 to facilitate consistent and comparable sector-wide reporting. In addition, the Ministry started working with institutions on developing a performance framework (e.g., measurable targets and timelines).

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

### 2.0 INTRODUCTION

The Ministry of Advanced Education is responsible for the post-secondary education sector.<sup>1</sup> Its responsibilities include coordinating, developing, implementing, promoting and enforcing policies and programs related to post-secondary education.<sup>2</sup> In particular, it is responsible for strategic alignment and effective two-way communication and information sharing between the Ministry and post-secondary institutions.<sup>3</sup>

To be successful in achieving its mandate and *the Ministry of Advanced Education Plan for 2014-15*, the Ministry must engage post-secondary institutions in its strategies.

This chapter describes our second follow-up audit of management's actions on the recommendations we made in 2015 about the Ministry's processes to work with the advanced education sector to achieve Ministry strategies.

Our *2015 Report – Volume 1*, Chapter 7, concluded that for the 12-month period ended December 31, 2014, the Ministry had, except in the areas reflected in our two recommendations, 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*. By March 2018, the Ministry had implemented one recommendation and partially implemented the other recommendation.<sup>4</sup>

<sup>1</sup> *Ministry of Advanced Education Annual Report for 2018–19*, p.3.

<sup>2</sup> *The Ministry of Advanced Education Regulations*, section 3.

<sup>3</sup> *Ministry of Advanced Education Annual Report for 2018–19*, p.3.

<sup>4</sup> See *2018 Report – Volume 1*, Chapter 13 for the results of the previous follow-up audit.



To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. Ministry management agreed with the criteria in the original audit.

To perform our follow-up audit, we discussed actions taken with Ministry management and reviewed ministry analysis, planning documents, and public reports.

## 3.0 STATUS OF RECOMMENDATION

This section sets out the recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at February 13, 2020, and the Ministry's actions up to that date.

### 3.1 Specific, Measurable Targets and Timelines Under Development

***We recommended the Ministry of Advanced Education use specific, measurable targets and timelines to monitor progress towards achievement of its strategies.*** (2015 Report – Volume 1, p. 7, Recommendation 1; Public Accounts Committee agreement January 14, 2016)

**Status**—Partially Implemented

The Ministry, as well as various post-secondary institutions, are making reasonable progress in establishing indicators for use across the advanced education sector.<sup>5,6</sup> The use of such indicators would support consistent and comparable sector-wide reporting.

By February 2020, the Ministry along with the participating post-secondary institutions:

- Approved 13 non-financial and 11 financial indicators, with three more non-financial indicators in development (see **Figure 1** for examples)
- Collected data on 18 indicators
- Released three public reports on these indicators (e.g., students and credentials, and sustainability)<sup>7</sup>

<sup>5</sup> In September 2015, the Ministry initiated, along with participating post-secondary institutions, the post-secondary education indicators project to support consistent and comparable sector-wide reporting.

<sup>6</sup> Participating post-secondary institutions: University of Regina, University of Saskatchewan, Saskatchewan Polytechnic, Luther College, Campion College, First Nations University of Canada, St. Thomas More College, St. Peter's College, Gabriel Dumont Institute, Saskatchewan Indian Institute of Technology, and the seven Regional Colleges.

<sup>7</sup> [publications.saskatchewan.ca/#/categories/743](https://publications.saskatchewan.ca/#/categories/743) (25 February 2020).

**Figure 1—Examples of Indicators for the Advanced Education Sector**

Non-Financial Indicators	Financial Indicators
Annual Student Headcount	Amount of Investment–Research Revenue Received
Tuition and Mandatory Fees	Expenditures to Revenue Ratio
Post-Secondary Education Participation Rate	Government/Non-Government Funding Percentages
Employment Rates of Graduates	Reliance on Revenue Source Ratio
Graduate Satisfaction	Administration and Academic Support Costs as a % of Operating Expenditures

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

The Ministry indicated it expects participating post-secondary institutions to report on indicators by September 2020.

In addition, the Ministry has started consultations with institutions to develop a performance framework (e.g., measurable targets and timelines) that will incorporate sector-wide data.

Having specific, measurable targets and timelines will assist the Ministry in analyzing and reporting progress towards achieving advanced education sector strategies.