Reducing the Reporting Burden Working Group

(RRBWG)

Final Recommendation Report

October, 2013

This document serves to outline the current recommendations along with accompanying rationales as put forward by the Reducing the Reporting Burden Working Group as of November, 2013.

Table of Contents

Table of Contents 2

The Final Recommendation Report – Context 3

Background – The Evolution of Federal Aboriginal Labour Force Development Strategies 4

ASETS Agreement Management 6

The Strategic Business Plan (SBP) 6

The Annual Operational Plan (AOP) and Annual Expenditure Plan (AEP) 7

Financial Reports (claims)/Monitoring and Risk Management/Audits 7

Data Management/uploads 10

Annual Report 11

The Mid-Year Dialogue (MYD) 12

Recommendations 13

The Strategic Business Plan (SBP) 13

The Annual Operational Plan (AOP) and Annual Expenditure Plan (AEP) 15

Financial Reports (claims)/Monitoring and Risk Management/Audits 18

Data Management/uploads 21

Annual Report 23

The Mid-Year Dialogue (MYD) 24

Concluding Comments 25

***Annex A**: The Reducing* Reporting *Burden Working Group Terms of Reference* 27

Annex B – ASETS Annual Operational Plan (AOP) and Annual Expenditure Plan (AEP) 29

The Final Recommendation Report – Context

Results-based accountability has been central to federal Aboriginal labour market development strategies since 1996, when delivery responsibilities for federally-funded Aboriginal employment and training programs were first devolved to representatives of the Aboriginal peoples of Canada. "Accountability for improved results" is a pillar of the current strategy, the Aboriginal Skills and Employment Training Strategy (ASETS), which has been in place since 2010. Although Employment Skills Development Canada (ESDC) aims to collect only the data necessary to properly report on program results and ensure accountability, the accountability regime that has been put into place under ASETS has significantly increased reporting burden on Agreement Holders and forced ESDC to spend more time and resources on oversight. It is unclear whether this has had any meaningful impact on improving results, but Agreement Holders (AHs) find reporting requirements divert attention from program delivery, while, in the current climate of austerity, ESDC itself must search for ways to manage relationships with ASETS AHs more effectively and efficiently.

The Reducing Reporting Burden Working Group (RRBWG) was formed in September 2012 to bring together ESDC officials and members of the ASETS community with a mandate to:

1. Review the reporting requirements and level of oversight imposed on ASETS agreement holders;
2. Identify practical measures that could be taken in the short to medium term to reduce the burden these present; and,
3. Provide recommendations on the above for consideration of ESDC.

The RRBWGs Terms of Reference (ToR) is attached as **Annex A** to this Report and was the last of four ESDC/ASETS community working groups that ESDC agreed to establish as it moved to implement ASETS. These working groups were organized following a technical meeting on Performance Measures that ESDC, then HRSDC, organized with AHs in Toronto on February 22-23, 2010. The first WG on "Defining Meaningful Interventions" met in the Fall of 2010 and completed its work in the Winter of 2011. It elaborated a new protocol for identifying intervention types that was later integrated into the Standard Data File (SDF). The second Working Group dealt with "Data and Systems" and developed a new protocol for the SDF through the fall, winter and spring of 2010-11. A third Working Group was organized on "Assessing Annual Progress", which discussed reporting templates for the Annual Report and parameters of the Mid-Term Dialogue, both new reporting initiatives introduced by ESDC under ASETS. It met in the spring and summer of 2011. Although there was a significant time lag in setting up the "Reducing Reporting Burden" Working Group, it too was agreed to at the Performance Measures Work Shop in February 2010 and it benefited from the work of previously established working groups, especially by fostering better understanding between ESDC and the ASETS community of the complexities of the program.

Background – The Evolution of Federal Aboriginal Labour Force Development Strategies

There have been many changes in Aboriginal employment and training programs leading up to the launch of the Aboriginal Skills and Employment Training Strategy (ASETS) in 2010. A brief summary of these changes helps to provide some context and background to the recommendations brought forward by the Reducing Reporting Working Group (RRBWG) in this Recommendation Report.

Until the mid-1990's, the Government of Canada directly delivered employment and training programs and services through Canada Employment and Immigration Commission offices throughout Canada. Aboriginal people were known to be a high needs group that were under-represented among the training clientele. In 1991, the Government of Canada therefore decided to set aside $200 million per year of its labour market development budget for programs and services to Aboriginal people. ***Pathways to Success***, established in that year, was a joint partnership between the Canada Employment and Immigration Commission (CEIC) and Aboriginal representatives across Canada to allocate this funding. Aboriginal Management Boards were established at national, regional and local levels to distribute available funding to Aboriginal clients.

As Pathways came to a close in 1996, the Government of Canada had taken the decision to transfer responsibilities for labour market development to the provinces via what became the Labour Market Development Agreements (LMDA) but, for a variety of reasons, the funds set aside for Aboriginal labour market development under Pathways were excluded from this transfer. Instead, Human Resources and Skills Development Canada (HRSDC) chose to "devolve" responsibility for the management of these funds to representatives of the Aboriginal peoples of Canada cited in section 35 of the Constitution Act 1982. It signed three-year National Framework Agreements with three national Aboriginal organizations: the Assembly of First Nations, the Métis National Council and the Inuit Tapirisat of Canada. These provided the framework for the negotiation of separate three-year Regional Bilateral Agreements (RBAs) with 54 regional affiliates of these national organizations.

The RBAs were founded on the premise that representative organizations of the Aboriginal peoples of Canada were in the best position to serve clients and design programs based on individual community knowledge and experience. They gave RBA-holders the opportunity to design and deliver their own labour market programs and services. Reporting requirements were not excessive: targets were set in the agreements and funds provided to meet these targets; quarterly and annual financial reports ensured financial accountability; annual program funding projections by CRF and EI expenditures and cash-flow projections served as the principal planning instruments. It should be noted that most of the initial 54 RBA-holders are ASETS holders today and have had experience delivering labour market development programs to their respective constituencies stretching over 15 years.

The RBAs came to an end in March 1999. In the meantime, the Government of Canada had received the Report of the Royal Commission on Aboriginal Peoples (RCAP), which cited the need to increase employment for Aboriginal people and to raise their employment rate to the overall Canadian average.

The report also emphasized the need to invest in education and training to improve the employability of Aboriginal people and to address shortages of trained Aboriginal people in certain fields.

In response to the RCAP, the Government developed *Gathering Strength - Canada's Aboriginal Action Plan*. Announced in 1998, Gathering Strength was a long-term broad based policy approach designed to increase the quality of life of Aboriginal people and promote self-sufficiency. Gathering Strength committed the federal government to operationalizing many of the recommendations contained in the RCAP.

In April 1999, the Government launched the Aboriginal Human Resources Development Strategy (AHRDS) - a five-year $1.6 billion commitment to improve Aboriginal peoples' access to employment and skills training – that aimed to implement commitments made in Gathering Strength. The AHRDS was a product of over a decade of learning on Aboriginal human resources development programming, and was consistent with the Government of Canada's commitment to improve Aboriginal people's access to employment and skills training and to address a broad range of human development needs in Aboriginal communities. It greatly expanded the scope of federal Aboriginal labour market strategies by:

- Increasing funding to Aboriginal labour market development programs (to approximately $211 million per year);
- Creating a new Urban Component, funded at $30 million a year, directed at urban Aboriginal clients;
- Transferring some $3 million a year from the Opportunities Fund to AHRDA holders to serve Persons with Disabilities (PWD);
- Transferring some $25 million a year from the Youth Employment Strategy (YES) to AHRDA holders targeted specifically at Aboriginal youth;
- Attaching the First Nations and Inuit Child Care Initiative (FNICCI) to the AHRDS - this provided some $41 million a year for child care programs on reserve and northern Inuit communities; and,
- Allocating some $6 million per year to Capacity Building for AHs.

The number of AHs increased to 79 under AHRDS I and changes were also introduced to how funding was allocated on a regional basis and to individual agreement holders. In November 2003, AHRDS was renewed for an additional five-year period (2004-2009) with a funding commitment remaining at $1.6 billion. The program's Terms and Conditions and funding were subsequently extended to March 31, 2010 and then to August 2010 to accommodate the transition to ASETS.

AHRDS assisted over 480,000 Aboriginal clients to create career-focused employment action plans and helped approximately 155,000 Aboriginal people return to work and 51,000 return to school. As a result, $134M in unpaid Employment Insurance benefits was achieved. AHRDS was also a flexible national platform used to deliver a wide range of labour market programs and supports, including the First Nations and Inuit Child Care Initiative, Youth Employment Strategy, Opportunities Fund for Persons with Disabilities, and those programs legislated under Part II of the Employment Insurance Act.

With the sun setting of AHRDS, the Government of Canada took the opportunity to refocus the federal Aboriginal labour force development strategy.

ASETS is a five-year $1.68 billion strategy that concentrates on three strategic priorities: demand-driven skills development; partnerships with the private sector and provinces/territories; and, accountability for improved results. All funding was collapsed into two streams: labour market development and FNICCI. Labour market development funding was frozen at 2010 levels for most AHs. To implement the new strategy, ESDC required AHs to produce a five-year Strategic Business Plan and submit it for approval prior to the signing of a Contribution Agreement. The number of AHs increased to 84. The Department also elaborated a Performance Measurement Strategy that sets standards that AHs are expected to meet and a process whereby progress can be measured. This process included engagement with AHs through the vehicle of Working Groups tasked with developing standards and protocols in a number of areas. ASETS dispensed with the need to produce quarterly Activity Reports (although financial statements/claims are still required) but imposed detailed Annual Operating Plans (AOP) and Annual Expenditure Plans (AEP) on AHs for departmental review and approval; an Annual Report focussed on measuring progress on the AOP; and a Mid-Year Dialogue (MYD) on a one-on-one basis with each AH. It also operationalized a Risk Assessment matrix by which the Department determines the level of financial monitoring and payment schedule that will apply to any particular AH in any given year. The following section summarizes the reporting requirements that AHs currently have to meet.

ASETS Agreement Management

Under the ASETS Agreement, each AH must meet specific reporting and accountability requirements in order to fulfill the clauses of the Agreement and meet the standards set by the Performance Measurement Strategy (PMS). Each accountability measure requires some form of input from the AH which becomes part of their daily and annual business. Under ASETS, an AH is responsible for:

The Strategic Business Plan (SBP)

- The SBP helps an AH to determine the logical and systematic response to the labour market development challenges facing Aboriginal people in the communities it serves.
- Through a comprehensive analysis, the SBP outlines an AH's short, medium and long-term plans to achieve program objectives and intended outcomes covering areas such as internal capacity, demand-driven skills development opportunities, partnerships, client needs/barriers, communications and marketing and service delivery structure.
- The SBP forms the basis of ESDC's contribution agreement with AHs.
- Because of the analysis of the labour market demands in the region, the SBP is a key source of data to support the monitoring of progress in improved labour market

programming. As such, it is one source to validate the demand-driven nature of the programming and relevance of such programming in the region and to an AH's organizational context.

The Annual Operational Plan (AOP) and Annual Expenditure Plan (AEP)

- The purpose of the AOP is to develop annual priorities, set targets and undertake annual budgetary planning. Annual planning under ASETS is linked to the short, medium and long-term objectives set out by each AAH in their five-year SBP.
- For each fiscal year during the Period of the Agreement, the Recipient shall prepare and submit for approval by Canada an AOP for the year setting out the Recipient's planned activities and budgets for expenditures for the year.
- The AOP is used to provide the foundation for financial and activity monitoring, to measure and verify progress made toward meeting the priorities described in the SBP and to track when changes are required to the priorities set-out in the SBP.
- Any changes to the AOP during the fiscal year must be approved by Canada prior to implementation.

Financial Reports (claims)/Monitoring and Risk Management/Audits

Financial Reports (claims)

- As stated in the ASETS Agreement, Schedule E, Section 4, following each advance period, the AH is required to submit to Canada a financial report (claim) in a form satisfactory to Canada which provides an accounting of the advance for that period. The report (claim) needs to include:
    a. a summary breakdown of claimed expenditures for the advance period in prescribed expenditure categories;
    b. a detailed list of all eligible expenditures incurred and paid during the advance period as recorded in the Recipient's general ledger;
    c. such substantiating documentation as may be requested by Canada; and,
    d. a statement signed by the designated official certifying that all information contained in the report is accurate and that all expenditures claimed are in accordance with the Agreement.
- The Recipient shall also include with each financial report a revised, updated forecast of its monthly cash flow requirements that takes into account actual expenditures to date and revised estimated monthly eligible expenditures for the balance of the fiscal year.
- The financial report referred to in Section 4 of the ASETS Agreement shall be submitted within 30 days following the advance period where the Recipient receives monthly

advances, and within 60 days following the advance period where the Recipient receives quarterly advances.

Monitoring and Risk Management

- The Risk Assessment, Management and Mitigation (RAMM) approach is the new ESDC standard used to assess, manage and monitor project-related levels of risk for all funding agreements signed as of April 1st, 2010.
- For ASETS, risk is first assessed during the review of the Strategic Business Plan in the Assessment phase of the project life cycle. Throughout the agreement management phase, ESDC staff continue to assess risk making any necessary adjustments to the organizations overall RAMM score.
- For some AHs, re-assessing the RAMM could result in a reduced number of monitors while for others, re-assessing RAMM could inversely result in an increase of monitors.
- Project monitoring includes verification of activities, expenditures claimed and results through a combination of on or off-site monitoring, review of claims and expenditures, activity and results reports, and any other project-related information. The RAMM approach classifies monitoring into three categories:

Type 1: Reports

- The review and processing of payment claims and activity reports submitted by the recipient
- CSGC will calculate the number of claims/reports submitted and processed and record this information as part of the monitoring plan
- Type 1 monitors can be completed based on the current payment frequency

Type 2: In-depth

- Thorough monitoring and in-depth review of the finances and activities; for the financial monitoring, an in-depth analysis of the financial transaction is required
- The activity and the financial monitoring can be done separately
- More in-depth review of finances and activities than Type 1
- Must be accompanied by substantiating documentation for period of review; i.e. invoices, receipts, detailed breakdown of activities
- May be conducted either on-site or paper-based
- Both elements of the financial and activity monitoring are recorded in the Common System for Grants and Contributions (CSGC), the ESDC system used in the management of Gs and Cs programming

Type 3: Results

Answers the following 4 questions:

1. Is the project on track; is it achieving, or on its way to achieving, the expected results set out in the contribution agreement? Is the initial plan (activities, resources, milestones and timelines) still valid?
2. Are there any issues that could jeopardize the success of the project? (i.e. issues that could affect the expected results of the project.)
3. List any outputs and/or results achieved to date
4. How does, or will, the project contribute to the overall program objective/outcomes?

Year-End Auditors Reports and Canada's Right to Audit

Audit requirements are outlined in Schedule D, Sections 12-14 of the ASETS Agreement. The requirements are as follows:

12. (1) The Recipient shall provide to Canada, within one hundred and twenty (120) days of the end of the first and second fiscal years during the Period of the Agreement, a report containing the information below:

(a) an audited statement of revenue and expenditure to account for the funding provided to the Recipient under this Agreement for the fiscal year. The revenue section of the statement shall include funding or revenues for the activities described in the Recipient's approved annual operational plan received from all other sources, including interest earned on advances and GST/HST rebates. The expenditure section of the statement shall set out:

(i) the amounts expended in relation to the various eligible expenditure categories shown in the Recipient's approved budget which forms part of its approved annual operational plan attached as Schedule C for the fiscal year; and,

(ii) the amount of any surplus or unexpended balances of the contributions as of year end; and

(b) a list of all capital assets worth over $5,000 that were leased or purchased during the year by the Recipient with funding under the Agreement. The list shall include the name of asset, an indication of whether it was leased or purchased, the date of purchase or lease, and in the case of a leased asset, the lease period, the purchase cost or lease cost over the total lease period, and the serial number of the asset if there is a serial number.

(2) The statement of revenue and expenditure shall be audited by an independent licenced public accountant and the audit shall be performed in accordance with Canadian generally accepted auditing standards.

(3) The financial reporting requirements specified in paragraph (1) (a) shall be set out in a letter of audit engagement between the Recipient and the auditor approved in advance by Canada.

(4) If requested by Canada to do so, the Recipient shall permit representatives of Canada to discuss any financial report referred to in this section with its auditors. The Recipient shall execute such directions, consents and other authorizations as may be required in order to permit its auditors to discuss the report with representatives of Canada and provide any requested information to them in relation to the audit.

13.(1) For the third or any subsequent fiscal year during the Period of the Agreement, the Recipient shall provide a report within one hundred and twenty (120) days of the end of the fiscal year containing the information set out in subsection 12(1) if Canada provides notice in writing to the Recipient to submit such a report for the fiscal year. The notice to submit will be provided no later than 30 days prior to the fiscal year in respect of which the report is to be provided.

(2) Subsections 12(2) to (4) apply to any report required to be submitted under subsection (1).

14. Canada reserves the right to conduct an audit or cause to have audited the accounts and records of the Recipient at any time during the Period of the Agreement, and for a period of up to 6 years thereafter, to ensure compliance by the Recipient with the terms and conditions of the Agreement. The scope, coverage and timing of such audits shall be determined by Canada and, if conducted, may be carried out by employees of the Department of Human Resources and Skills Development or its agent(s). Where Canada exercises its right to conduct an audit under this section the Recipient shall make available to auditors, in a timely manner, any records, documents and information that the auditors may require.

The requirement to produce audited financial statements is different than the audit requirements set out in Schedule D (12) of the ASETS agreement. It should be noted that under the Canada Corporations Act, incorporated entities are required to prepare an annual set of audited financial statements. All ASETS holders are incorporated and would therefore be subject to this requirement. These audited financial statements form part of the requirements of the Annual Report (AR). The audit requirements set out in Schedule D (12) of the ASETS agreement would constitute an additional audit requirement for the organization, sometimes referred to as a special examination. The focus of this "special examination" is compliance with the terms of the ASETS agreement. If this is done at the same time as the audited financial statements a separate schedule would be created specific to the ASETS agreement.

Data Management/uploads

- Client data is tracked using a variety of software applications. Each of these have been aligned with the data profile created for the organization through the Data Gateway, which is the Departmental "digital mail slot" for the secure upload or transfer of data. This profile ensures that a clean and accurate data file is received.

- The AH is responsible for delivering an extracted file of all of the new or modified client records. A record can be uploaded providing it has all 36 mandatory elements listed and defined in the Standard Data File.
- This puts the client in the data base and the file can be updated with subsequent uploads provided that the record has been modified with the new information.
- The uploaded file is a XML file that can be created from any of the case management systems being used.
- Data uploads are due on the last day of each quarter. Additional time is provided at year-end to ensure data is captured for the full fiscal year. For this reason, AHs have until June 8 to complete the upload of their data.

Annual Report

- The Annual Report (AR) component of the Performance Measurement Strategy helps to provide AHs and SC/ESDC a comprehensive picture of the services provided to clients under ASETS, such as reporting on progress towards meeting targets and established objectives, the overall progress achieved in implementing the SBP, reporting on partnerships and minimal levels of service, audited financial statements and success stories.
- It is a key tool in supporting accountability for improved results – which is one of the three key priorities of ASETS.
- The AR provides the opportunity for AHs to report on the past year's activities and, when appropriate, identify successes, challenges and best practices.

Schedule F, Section 30 of the ASETS Contribution Agreement specifies that the AH must submit an AR to Canada each fiscal year during the period of the Agreement which is due no later than 120 days following the end of the fiscal year. It states that the AR must contain the following information:

1. update on your organization's profile;
2. report on progress against the Annual Operational Plan, including information on financial expenditures;
3. report on partnerships;
4. report on minimum levels of service;
5. audited financial statements; and,
6. successes, challenges and lessons learned.

Once the AR is submitted to SC/ESDC, SC/ESDC reviews it along with other data and documentation (i.e. Annual Operational Plan, Strategic Business Plan, client data uploads, etc.) provided to the Department.

This review process helps to prepare for the Mid-Year Dialogue which takes place during the middle of the fiscal year between.

The Mid-Year Dialogue (MYD)

The Mid-Year Dialogue (MYD), although not a requirement of the ASETS Agreement, is a yearly exercise that did not exist under AHRDS but which enables SC/ESDC officials to meet individually with each AH to:

- support the ongoing strategic planning process;
- report on progress towards meeting goals and established objectives;
- document performance issues and challenges, and identify collaborative approaches to address them and areas where ESDC could play a role; and,
- collectively identify the elements of the Strategic Business Plan that should be updated.

ESDC designed the MYD in collaboration with a Working Group consisting of SC/ESDC officials and representatives from the ASETS AHs community.

The MYD takes place each fiscal year between September and November (the third financial quarter) as part of a Type 3 Monitor as required by the Department's Risk Assessment Management and Mitigation (RAMM) approach. A **Type 3 Monitor** answers the following four sets of questions:

1. Is the project on track? Is it achieving, or on its way to achieving, the expected results set out in the contribution agreement? Is the initial plan (activities, resources, milestones and timelines) still valid?
2. Are there any issues that could jeopardize the success of the project? (i.e. issues that could affect the expected results of the project.)
3. List any outputs and/or results achieved to date.
4. How does, or will, the project contribute to the overall program objective/outcomes?

The MYD expands upon the standard Type 3 Monitor by reviewing all of the contextual, planning and performance information available for each AH to gain a comprehensive picture of progress and challenges. This includes the Strategic Business Plan, the Annual Report, and available labour market information.

The results of the MYD are included in the Highlights Note prepared by SC/ESDC in collaboration with AHs by December 15. The Highlights Note summarizes the discussion and identifies any changes or follow up actions required as a result. The results of the MYD help to guide the development of Annual Operational Plans for the upcoming fiscal year.

Recommendations

Since the Working Group was launched half way into the strategy and reporting requirements have already been approved and finalized, it is recognized that recommendations brought forward by the Working Group in this document will need to focus on practical, incremental changes in reporting requirements and practices that do not compromise the ASETS accountability framework overall.[1]

This being said, the timing of the formation of the Working Group has provided an excellent forum for experienced and dedicated members to provide invaluable input into the planning and design of a post-2015 employment and training strategy for Aboriginal people.

For the purpose of this paper, we have divided the Working Group's recommendations into short term and long term recommendations for each of the identified ASETS agreement management components outlined in the previous section.

Each area of responsibility for an AH was analyzed, researched and discussed from within the context of the Working Group's mandate. The recommendations in this Report reflect the consensus of the WG and are intended to promote new effective and efficient ways of doing business leading to a reduction in the reporting burden for AH recipients of ASETS funding while meeting governmental accountability standards.

The Working Group believes that these recommendations are both sound and realistic and offer an opportunity for the Department to maintain high accountability measures while realizing savings and value by means of increased efficiencies.

The Strategic Business Plan (SBP)

The SBP is a five-year strategic plan that AH's produced in 2010 and may not be called upon to reproduce until 2015. Most recommendations regarding the SBP are therefore dealt with in Long Term recommendations.

The SBP is probably the key innovation introduced with ASETS. There is very little disagreement on the importance of strategic planning. Indeed some AHs were producing their own strategic plans even before ASETS made it a requirement. The central issue is how can strategic planning be made into a meaningful process. Strategic planning is intended to set measurable goals for an organization moving forward in a manner that is embraced by the organization. The concern is that this cannot be done if the terms and conditions of the plan are set from above, outside the organization. Moreover, strategic planning is a process, both in terms of development and implementation. Although some AHs see value in having a SBP template furnished by the ESDC, alternatives were presented regarding what that

[1] Revised Terms of Reference RRBWG Jan 3, 2013

template should look like. It was suggested that planning should start from identification of client needs and patterns. Many felt that AHs should be free to develop their own SBP based on their own needs and circumstances.

Producing an effective SBP is an involved process that requires a great deal of consultation and data analysis. Ideally, the SBP process for post-2015 should start as early as possible, but this cannot occur while the future of ASETS remains unclear. Moreover, there are costs involved with producing a business plan that AHs have to bear.

To do a good SBP and implement a fair process, the following is required:

- Necessary time to plan and gather the key client and economic labour market information with community and leadership engagement;
- Separate funds identified to develop a proper SBP;
- Move to a more high level plan where the details on how it is going to be achieved is at the Annual Operational Plan level. A good SBP should be no longer than 15 to 20 pages and evergreen over a 3-5 year period.

Short Term

1. It is recommended that the SBP and its role and use in ASETS management for both AHs and ESDC be analysed to better understand how it is being used so as to gain the most benefit from this planning tool.

2. It is absolutely necessary that AHs know well in advance what the Government's priorities are for the strategy post-2015 so that they can allocate the appropriate time and resources required to develop and design plans that meet the needs and future directions.

Long Term

1. It is recommended that any post-2015 ASETS program give AHs the option of either using the ESDC SBP template or providing their own SBP.

2. It is recommended that ESDC move as quickly as possible to confirm the continuation of the program so that AHs can start producing SBPs for the post-2015 cycle in fiscal 2014-15.

3. It is recommended that ESDC engage with AHs to ensure that they each have sufficient funding to proceed with the development of their SBPs.

4. It is recommended that the content of the SBP should be more evidence based. The consensus was that the focus for the last process was too much on the organization and Departmental priorities rather than on matching clients to identified employment opportunities.

5. It is recommended that the labour market analysis component of the SBP focus more on attrition in the labour market as opposed to all of the emphasis on growth. Job opportunities are mainly a result of someone leaving a job and this is potentially a missed opportunity.

6. The SBP can only be valid if it is done by the AHs. AHs have different goals, but they all lead towards program achievements and results. It is recommended that ESDC respect that different AHs have different client patterns therefore goal setting should not be done by the Department but at the organizational level.

7. It is recommended that environmental scans, SWOP analyses and other background research be kept separate so that the SBP becomes a shorter more meaningful goal setting document, with the former being part of the longer term strategic planning of the organization.

The Annual Operational Plan (AOP) and Annual Expenditure Plan (AEP)

The AOP and AEP were identified as a major source of reporting burden. AHs find that the level of detail asked for by ESDC is unnecessarily intrusive. It was discussed that given that these documents must be completed well in advance of the fiscal year, projecting activities and expenditures sometimes 15 months forward; and given that any changes must be authorized by ESDC staff, the AOP and AEP create rigidities inhibiting prompt response to changing circumstances and unforeseen opportunities. The AOP and AEP must be approved by ESDC and there appears to be much too-and-fro between AHs and their ESDC Regional Office on this matter, which is a source of much frustration. The process appears very arbitrary and seems to depend on the relationship an AH has with Regional ESDC staff.

The Working Group generally agreed that it was useful and important to develop an annual work plan and budget. However, it was generally agreed that ESDC templates should be simplified and rigidities removed as much as possible. The key issue moving forward post-2015 is to arrive at a better balance between accountability to the funder and providing AHs with the flexibility and discretion to serve their constituency. As matters currently stand, the AOP and AEP are at the crux of a process which allows ESDC staff to get involved in AH management. There are no clear boundaries regarding the authority an AH can exercise in regard to its activities and budget and what requires departmental authorization.

For review and reference purposes, the AOP and AEP are attached as Annex B.

Short Term

1. It is recommended that the gender targets be removed as it can already be tracked with current uploaded data i.e., does not need to be identified separately.

2. The text requesting “CRF” Return to School targets should be changed to “Total” Return to School target as this would be more indicative of how actual results are reported at the national level.

3. It is recommended that term “new” be dropped from the partnership targets. Several members expressed that it has caused confusion amongst the AHs and that it does not capture the actual number of existing partnerships.

4. It is recommended that clarity be sought as to why the Annual Goals /Targets column existed if there is a Target Setting table at the end. The intention was to help AHs in identifying Targets that they set for themselves outside of the “mandatory” targets, but it seems to be causing some confusion and adds unnecessary complication, particularly in light of the need to justify any variances.

5. It was suggested that the term “targets” to be changed to “benchmarks.” This would achieve consistency in language across all ASETS documents as “targets” and “benchmarks” at times appear to be used interchangeably.

6. The group expressed concerns with the need to identify further details in the ‘Timeframe column’. It was questioned as to why AHs had to attach timelines to the activities - as long as the activities were completed during the year why was it important to list the timelines? It is recommended that the ‘Timeframe column’ be deleted.

7. It is recommended that Target Indicators requested by ESDC should be incorporated in the results reports displayed on the ASETS website.

8. It is recommended that AHs are provided with clear and consistent expectations when it comes to the amount of detail required when describing activities.

9. It is recommended that we remove the new columns in relation to staff “% allocated to ASETS” and “Total amount coded to ASETS” as it is not being reported consistently nor is the information being used by the Department.

10. It is recommended that we change the threshold for reporting on Capital Assets. Capital Assets should only be reported on items worth $5,000 or more (as per Contribution Agreement) as opposed to $1,000.

11. It is recommended that clearer definitions of “third parties”, “sub-agreements” and “contractors” be provided. There is variation in how ASETS holders are reporting “third party”. There is also some confusion between “third party” and “project-based funding”.

12. Clarification is required on the purpose of the drop-down menu for “Transfers for Capital”.

13. It is recommended that we provide clarification on the need to provide justification on carry-forward and the timing of this reporting. Certain members questioned the need to provide the justification for carry-forward and expressed difficulty in providing the carry forward amount when the fiscal year has not ended (i.e. the AOP is due prior to the start of the new fiscal year).

14. It is recommended that we provide clarity on AH Program Costs (Part B – Table 3A). Instructions can be incorporated in the AOP to ensure clarity with regards to completing Part B – Table 3A.

15. It is recommended that the level of detail required in the AOP be consistent across the country.

16. It is recommended that clarification be provided on the use of the terms Program, Activity and Projects within the templates.

17. It is recommended that we concentrate on program level reporting as this allows for increased flexibility therefore reducing reporting burden.

Long Term

1. It is recommended that the relationship between the AOP and the SBP be better rationalized and understood. In practice, the ASETS AOP and AEP replace AHRDA Work Plans, Budget and Cash-Flow, with only nominal linkage to the SBP.

2. It is recommended that any post-2015 ASETS program rationalize the accountability framework applied to AHs so as to provide them with the flexibility and discretion to better serve their constituencies and to meet program targets. Some members of the RRBWG urged a return to the situation under the RBA and AHRDA regimes when AHs were provided with flexibility on how they operated their programs provided they met targets as set out in the Agreement. There was a general consensus that a better balance had to be struck between “accountability” to the funder and the degree of “flexibility or discretion” that should be recognized to the AH.

3. It is recommended that the relationship between the AOP/AEP and the “eligible costs” schedules be clarified. As matters currently stand, only costs approved in the AOP/AEP are recognized as eligible; but the corollary is that any expenditure approved in the AOP/AEP is deemed to be an eligible cost. This may at times conflict with the “eligible costs” schedule set out in the Contribution Agreement; at other times, it may disallow AH expenditures even if they are recognized as “eligible costs” according to the schedule.

4. It is recommended that a notification process would greatly reduce the reporting burden when an AH requires a change in their AOP. This would allow the AHs to respond quickly to the changing labour market environment without having to initiate what at times can be a long approval process for what may be a minor change.

5. It is recommended that the AOP and the AEP be one document and not separate excel sheets, so that Agreement Holders would have only one document to complete. This would make it easier to manage, track and file.

6. It is recommended that the overall level of detail of activities asked for in the AOP and AEP be greatly reduced. The AOP should only require information that is justifiably necessary and useful for planning, reporting and accountability. The AOP was intended to be a planning tool not a reporting instrument.

7. It is recommended that ESDC staff responsible for dealing with AHs, particularly in SC regions, receive more training on the complexities of the program (e.g. accounting) and on the level of detail that it is appropriate to require of AHs.

8. It is recommended that SC/ESDC provide further assistance in support of partnership development as this priority requires on-going and sustained time and effort on the part of the AHs. This could help all parties better meet program objectives.

Financial Reports (claims)/Monitoring and Risk Management/Audits

The RRBWG examined the financial reporting requirements with which AHs had to comply. The quarterly claims process was fairly well understood and integrated in AH operations. There was strong support for quarterly advances against which claims are processed. However, issues arise with the frequency of financial monitors, which is a function of the annual Risk Assessment carried out by ESDC officials at the Regional level; ESDC's position on audit requirements; and with the manner in which AHs are dealt with if they fall into financial difficult.

It was generally agreed by most WG members that the Risk Assessment matrix developed by ESDC tends to penalize AHs as they would normally register higher risk scores than they reasonably warrant. Most AHs would start with a score of at least 30 or 40 simply because they have agreements over $1 million, which are more than 24 months in duration and are "complex" in terms of activities and third party involvement. Any score over 80 places the AH in a "high risk" category. This means that ASETS AHs must score very low on the 10 criteria used in the assessment in order to avoid excessive amounts of financial scrutiny.

Many AHs are subject to two or three Type 2 financial monitors per year, which are carried out by SC/ESDC Regional Office officials. Given the time involved with having to deal with monitors, the frequency of financial monitors was considered excessive. Moreover, it was generally felt that SC/ESDC Regional officials did not necessarily have the qualifications and expertise to conduct financial monitors in a professional manner. Note was made that the annual Type 3 monitor had now been melded with the MYD, which was a step intended to reduce reporting burden, but the question remained as to why every AH had to go through a Type 3 monitor every year in the first place.

It was also generally agreed that it made very little sense for ESDC to dispense with the requirement to have AHs submit audited financial statements at year end. Most AHs are required by law to produce such statements. As such, ESDC should be prepared to accept the audited statements that are normally produced by the organization in question and should not impose additional requirements on auditors hired to conduct the audit to determine "compliance" with the terms and conditions of the Contribution Agreement.

The Contribution Agreement also authorizes Canada to conduct its own special audits as deemed necessary. Many AHs also manage funding from other government departments and in these cases the organization may be subject to a number of special audits from different departments in the same year. The Blue Ribbon Panel had recommended that an organization should not be subject to more than one special audit per year.[2]

It was recognized that problems emerged where compliance audits disallow previously approved expenditures. This can force the AH into a deficit situation with an obligation to repay Canada. It can also place the AH in a high risk category. ASETS holders that are considered "high risk" are usually put on a monthly payment schedule, which means, among other things, that they must provide monthly claims and financial reports. It is not clear what benefit moving to monthly payments has, especially in terms of managing cash flow to meet commitments entered into by the AH. Nor is it clear when and how the ASETS holder can return to a more normal payment and financial reporting schedule. The amplified scrutiny exercised by ESDC officials in these cases is tantamount to "third party management" in all but name. In the worst case, the Aboriginal Organization in question may lose its ASETS Agreement, in which event, ESDC choses another organization to deliver the program, either on its own or through an RFP process.

Short Term

1. It is recommended that ESDC officials disclose and discuss RAMM assessments with the AH prior to finalization. RAMM should be used as a tool to support AHs – not to scrutinize them.

2. It is recommended that Service Canada employees be given training on RAMM to ensure it is applied appropriately and consistently.

3. There is no point in dispensing with the requirement for AHs to submit their annual audited financial statements to ESDC, and it is recommended that this requirement remain in place.

[2] The Report of the Independent Blue Ribbon Panel on Grant and Contribution Programs (2006) p.34

4. It is recommended that ESDC should no longer impose “compliance” assessment requirements on AH auditors. Where HRSDC wants a compliance audit, it should do so at its own costs through special audit provisions of the agreement.

5. It is recommended that quarterly advance payments followed by quarterly financial claims remain in place. AHs should not be placed on monthly payment schedules and financial reporting except in very exceptional circumstances and for as short a period as possible.

Long Term

1. Given the nature of the ASETS program, with multi-year higher value agreements, it is recommended that ESDC modify the RAMM model to better reflect the reality of ASETS holders. This may require a separate RAMM specifically for ASETS. The model should seek to measure the real risk of entering into funding agreements with ASETS holders, not theoretical or hypothetical risks.

2. It is recommended that ESDC review the type and frequency of financial monitors it carries out with a view to ensuring that scare resources are allocated as efficiently as possible and to reducing reporting burden on low and medium risk ASETS holders.

3. It is recommended that ESDC review the “eligible costs” schedules with a view to eliminating needless detail and the potential for disputed interpretations. The objective is to elaborate clear and understandable rules against which all ASETS expenditures and claims can be evaluated.

4. An analysis is recommended of the quarterly payment structure in particular the impacts of timing and schedule on cash flow management.

5. Since the consequences of the RAMM score affect payment schedule, it is recommended that ESDC conduct a thorough review of the system to ensure that it is being applied fairly and consistently.

6. It is recommended that ESDC explore the option of providing bi-annual payments (every 6 months) on an optional basis to AHs with consistently low risk assessments, with a corresponding scheduling of financial claims.

7. It is recommended that ESDC provide a clear and consistent remediation schedule for AHs that are experiencing financial difficulty. AHs must be provided with a clear path and timelines for a return to normal financial reporting and payment schedules. There should be consistency in how AHs are treated in this regard. The goal should be to get the AH back to quarterly payments and reporting as quickly as possible while meeting accountability standards.

8. It is recommended that an AH should not be placed on a monthly payment schedule, which only makes it more difficult for the ASETS holder to manage the program, except as a last recourse. ESDC needs to explore other options that can be used to keep organizations on track while meeting the provisions of the agreement. As suggested in the Centre of Expertise for Grants and Contributions Operations Guide, corrective measures could include suggestions, recommendations or advice given to the organization that would help them comply with agreement provisions, or perhaps an amendment could help mitigate the situation without having to alter the payment and reporting structure for an organization.

9. It is recommended that more capacity resources be placed in financial administration for AHs. In the past several years, ESDC has placed greater emphasis on “accountability” and seems to have pursued a policy of enhancing its ability to exercise “oversight” on AHs, through among other things, greatly expanding Regional Office staff, which even with the recent cutbacks, remain at much higher levels than in the past. On the other hand, AHs, which are the subjects of financial oversight, have not seen any commensurate increase in capacity to ensure that their financial accounting systems work to the high standards being demanded by the department. Many ASETS holders have to rely on timely reporting from sub-agreement holders, regional delivery sites and third parties in order to complete their financial claims and statements. Capacity constraints encourage centralization of financial decision-making and accounting, but this is not always an option. Many AHs feel pressure to respond to heighten scrutiny and accountable within the context of static and insufficient financial administration budgets.

Data Management/uploads

The Client Data Management Sub-Working Group was established to examine data uploads and the administrative data base. The Working Group found that ESDC had made significant improvements to data uploads to ensure accuracy of results. There are now fewer issues with uploading data through the Data Gateway. Progress is being made on understanding the business rules associated with the “black boxes” (i.e. processing of data passed the Data Gateway). Three major rules seem to apply: the 24 week rule (employment results must be reported within 24 weeks of end of last intervention); the 25%/12 week rule (which applies to active EI clients and which involves a check with the EI file to ascertain that benefits have decreased); and only one employment result per SIN number per fiscal year. ESDC officials are now working on the LMDA database and generally speaking the ASETS Aboriginal database is in much better shape. Albeit, there are still many issues that need to be addressed. For example, the ASETS database is separate from the SPF and LMDA databases, and employment results for the same client can be counted in each database; however, if two AHs report results for the same client in the same fiscal year, only one will be receive the statistic (the one which reported first). In the final analysis, ASETS Aboriginal data is only as good as the data that was inputted into the system and the Working Group recognized the need to train AHs to ensure consistency, timeliness and accuracy of data inputs. It also recognized that uploads contain a wealth of information, only a portion of which is ever placed on the ESDC ASETS website, and more attention ought to be given to mining that information for policy and program purposes.

Key developments, such as the transition from Contact IV – the error prone (17% error rate) and difficult to upgrade case management system developed by HRSDC in 1995 – to more advanced and progressive systems along with the drafting and soon to shared ESDC Data Management Guide for AHs will help to address some of the identified issues. Yet the overriding conclusion brought forward by the Working Group is that on-going issues must be addressed with training, collaboration and strong communications pieces connecting all stakeholders working with data to the systems and the impacts of data management and the importance of data integrity.

Short Term

1. It is recommended that ESDC publish a Guide to Data Input and Uploads that would explain in plain language how to input data and the manner in which it is processed for both SC Regional staff and AHs.

2. It is recommended that ESDC produce a report explaining discrepancies between data uploads and results reported on the ASETS website.

3. It is recommended that due date for data uploads should be pushed back to after the end of the quarter to allow input of all data to the end of the quarter.

Long Term

1. It is recommended that ESDC examine ways by which to ensure that employment results can be shared between ASETS holders in order to remove a major disincentive to partnership.

2. It is recommended that ESDC and Aboriginal organizations make better use of the ASETS database to reduce the annual reporting burden on AHs and for policy development and program evaluation purposes.

3. It is recommended that ESDC support training on case management software to ensure the quality of data inputs.

4. It is recommended that ESDC develop strong communications pieces around data management issues so that all stakeholders are informed.

Annual Report

While it was recognized that ASETS had dispensed with the need to provide quarterly Activity Reports, the single Annual Report (AR) that is now required has introduced an unprecedented level of detail, tied heavily to the categories of the AOP/AEP and that this is extremely burdensome on AHs. Moreover, the Annual Report now takes the form of a template that greatly reduces the AHs ability to provide a narrative describing challenges and successes achieved during the fiscal year. The AR focusses on comparing actual performance relative to activities and expenditures planned in the AOP/AEP some 18 months prior. The template asks for a great deal of detail along categories that often do not correspond with accounting categories used by AHs, which makes the report time consuming to complete. The information required on partnerships, such as monetizing in-kind contributions, is viewed as excessive, as are the reporting requirements on “Minimum Levels of Service”.

Short Term

1. It is recommended that the format of the Annual Report template adopt changes that may be introduced to the format of the AOP/AEP wherever appropriate.

2. It is recommended that the emphasis of the Annual Report should be on how well the AH is meeting overall program objectives and targets, not on explaining variances between activities detailed in the AOP relative to actual results.

3. It is recommended that Service Canada increase the level of analysis and overall use of all up-loaded and shared information in order to determine and assess the performance of AHs.

4. The format of financial information provided in the Annual Report differs from the format of financial information used for audit purposes, which imposes added burdens on AHs. Therefore it is recommended that the formats be reconciled.

5. The Annual Report asks for a great deal of detailed information on clients using Minimum Levels of Service. It is recommended that an alternative would be to provide the total number of clients utilizing these services without the required detail. If a complaint should be received, than ESDC should review and resolve the situation on a case-by-case basis with the AH directly.

6. It is recommended that we remove the requirement to report on the “Number of partnerships established as planned” since it assumes that only partnerships planned in the AOP are of any relevance.

Long Term

1. It is recommended that any post-2015 ASETS program thoroughly review Annual Report requirements and format with the object of both simplifying data requirements and allowing greater flexibility for AHs to focus on their challenges and achievements.

2. It is recommended that ESDC conduct a thorough review of exactly what an auditor is required to do in relation to what ESDC actually needs. It is believed that this review could lead to a more consistent approach and potentially less steps and duplication.

3. It is recommended that AHs be allowed to produce a narrative annual activity report. It is argued that the rigidity of the template reduces the value of the information provided.

The Mid-Year Dialogue (MYD)

There was general support for the MYD. It encourages greater partnership with ESDC and is generally viewed as very useful.

Concluding Comments

The RRBWG focused on reviewing AH reporting requirements under ASETS. Overall, reporting burden has grown and become more complex under ASETS than in previous renditions of federal Aboriginal labour market development strategies. The principal source of the growth in reporting burden flows from the decision to move to a "strategic planning" approach and, in particular, to develop processes and indicators that measure AH performance relative to "planned" activities and expenditures. ESDC operationalized this new direction by creating templates that gather detailed information on planned (AOP/AEP) and actual (Annual Report) levels of activities and expenditures. The AOP/AEP and Annual Report templates are the major source of irritants within the current reporting system. This report has made a number of recommendations to ESDC on how these irritants could be mitigated in the short term.

Ultimately, however, significant changes in reporting burden can only be achieved by re-examining the way "strategic planning" is operationalized. Some of the participants felt that the strategic planning process is seriously flawed and has resulted in having ESDC officials increasingly involved in both strategic and operational decision-making that should arguably be the prerogative of the AH. A better balance must be struck between the need for accountability and the responsibility of the AH to manage funds and design and deliver programs and services that meets the needs of its Aboriginal clientele.

It is interesting that the two major reporting requirements inherited from the AHRDAs – data uploads and quarterly financial reports – are not seen as a major reporting burden. There are major concerns with the Risk Assessment process and the impacts it has especially on the frequency of financial monitors, but there is strong support for quarterly advances followed by quarterly financial reports that has been characteristic of the program. Data uploads are generally perceived as a necessary and useful accountability tool; many of the problems experienced with data integrity in the past are being resolved. Nonetheless, some improvements can be made to both data management and financial reporting along the lines recommended in this report.

The RRBWG heard repeatedly that there is a lack of "consistency" in the way ASETS is working. This seems to occur in two major areas: a) the way individual SC Regional officials deal with their AHs; and b) the way AH make entries into the SDF and upload data. This speaks to a need to clarify rules and procedures and to invest in training at both regional and AH level.

While the Working Group would like to acknowledge that many issues and problems experienced in the past have been addressed, as identified in this report, there is much work to be done. The path forward is best defined by the willingness on the part of both ESDC officials and Aboriginal representatives to work in partnership. In collaboration, our insights and efforts will help lead to program improvements and better service and programming for Aboriginal people.

The need to connect Canadians with available jobs by equipping them with the skills and training they require to obtain high-quality, well-paying jobs so that Canada can remain economically stable and competitive was highlighted in the Government of Canada's Economic Action Plan 2013. In closing, the dedicated and focused work carried out by AHs consistently helps Canada meet this important objective. The investment in Aboriginal people is an investment towards the success of Canada's economy.

***Annex A**: The Reducing Reporting Burden Working Group Terms of Reference*

REDUCING THE REPORTING BURDEN WORKING GROUP

REVISED TERMS OF REFERENCE

1. **OVERVIEW**

1.1 Agreement Holders (AHs) find reporting requirements to be onerous which results in time and resources diverted from program delivery. In order to give AHs more time to focus on programming, the Aboriginal Skills and Employment Training Strategy (ASETS) aims to collect only the data necessary to properly report on program results while ensuring accountability. A reduction in reporting workload can often be realized through improvements in coordination as a result of a more strategic approach to reporting. The Working Group will review all the reporting requirements of ASETS and provide feedback and develop recommendations for consideration by HRSDC. Reporting requirements under the ASETS must maintain accountability requirements of the new program and explore opportunities to reducing the reporting workload of AHs.

2. **MANDATE**

2.1 The purpose of the Working Group is to provide a collaborative forum between HRSDC and AHs to develop recommendations that will lead to reduction in reporting burden on ASETS holders. Since the working group has been launched half way into the strategy and reporting requirements have already been approved and finalized, it is recognized that recommendations by the working group at this point should focus on practical, incremental changes in reporting requirements and practices that do not compromise the ASETS accountability framework overall. For this, the working group will:

- Review the reporting requirements and level of oversight imposed on ASETS holders;
- Identify practical measures that could be taken in the short and medium term to reduce the burden these present;
- Provide recommendations on the above for consideration by HRSDC.

The Working Group will submit its recommendations to HRSDC by the end of September, 2013.

3. **MEMBERSHIP**

3.1 Membership will consist of representatives from various ASETS organizations the National Aboriginal Organizations and HRSDC/Service Canada.
3.2 Membership is voluntary and limited to fifteen participants.

3.3 The HRSDC Chairperson officially represents the working group and will provide secretariat support to the group. The Chairperson will also ensure that the working group is informed of relevant grants and contribution modernizations initiatives.

3.4 The Co-Chair, an Aboriginal stakeholder, will be responsible for :

- Encouraging participation among the working group members;
- Encouraging working group members to provide agenda items for upcoming meetings;
- Ensuring agenda items proposed are within the mandate of the working group unless the agenda item proposed is deemed important by the working group;
- Receiving agenda items, drafting the agenda for the meeting that he/she will be co-chairing, as well as, distributing it to members at least two business days before the meeting; and,
- Reviewing and approving the draft minutes and action items before distribution.

3.5 The role of the Members will be to:

- Print and bring all relevant material needed for the meetings;
- Attend and actively contribute to the regular scheduled meetings;
- Complete action items that have been assigned to them; and,
- Inform their respective organization of the meetings and decisions. Members should also encourage colleagues to visit the ASETS Internet website to obtain updates when possible.

4. **REPORTING**

4 .1 Reporting back to working group members and all AHs will be expected ten business days following the meeting. Reporting will include the minutes of the meeting and agreed upon action items. They will be e-mailed to the working group members and then posted on the ASETS Internet website.

5. **MEETINGS & OPERATIONS**

5.1 Meetings shall be held at least once a month for a maximum of two hours via teleconference or videoconference. The first working group meeting will be held in September, 2012. The working group shall bring forward all its recommendations by September 2013.

5.2 A special or extraordinary meeting may be called by the Chair/Co-Chair.

5.3 Observers are also welcome to attend the working group meetings, but should not exceed ten observers above normal membership per meeting.

5.4 Internal or external persons may be invited to attend the meetings at the request of the Chairperson(s) on behalf of the working group to provide advice and assistance where necessary.

5.5 Areas requiring HRSDC approval will go through regular approval processes; while recommendations of the working group will be made by consensus, this may not guarantee approval where required.

5.6 HRSDC/Service Canada will produce a work plan in consultation with the working group members. This will include timelines to help guide the work of the working group.

Annex B *– ASETS Annual Operational Plan (AOP) and Annual Expenditure Plan (AEP)*

Annex_A_AAP_2014-2015.docx

Annex_B_AEP_2014-2015.xlsx