



NEW BRUNSWICK COMMUNITY COLLEGE

2024-2025

ACCOUNTABILITY FRAMEWORK

AND

REPORTING GUIDE TO GOVERNMENT

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1. PURPOSE

This guideline document is meant to satisfy the requirements of Sections 19(1), 19(2), and 19(3) of the *New Brunswick Community Colleges Act* (“NBCCA”), whereby the New Brunswick Community College (the “College”) shall establish guidelines and the Minister of Post-Secondary Education, Training and Labour (“PETL”) shall approve guidelines related to the preparation of certain milestone documents, or for the conduct of certain activities.

Specifically, these are:

- **Programs of Study** - Sections 20(1), 20(2), and 20(3) of NBCCA, with respect to establishing guidelines for the evaluation, establishment, expansion, suspension, and transfer of programs of study.
- **Services** - Sections 21(1), 21(2), and 21(3) of NBCCA, with respect to establishing guidelines for the evaluation, establishment, expansion, and suspension of services.
- **Business Plan** - Sections 26(1) and 26(2) of NBCCA, with respect to establishing guidelines for the preparation of a business plan.
- **Organizational and Operational Review** - Sections 27(1), 27(2), 27(3), and 27(4) of NBCCA, with respect to establishing guidelines for conducting an organizational and operational review.

This guideline document is also intended to satisfy the requirements of the *Accountability and Continuous Improvement Act* (“ACIA”), specifically:

- **Mandate Letter** – Section 3 of ACIA, with respect to the mandate letter to be prepared by the responsible Minister. The mandate letter is addressed to the Chair and will include strategic and operational direction within the authority of the responsible minister, performance expectations and any other information required by Executive Council. NBCC will publish the mandate letter online within 30 days of receipt.
- **Business Plan** – Sections 4(1), 4(2) and 4(3) of ACIA, with respect to preparing a business plan in the form approved by Executive Council pursuant to receipt of the mandate letter as outlined in Article 3, ACIA.
- **Annual Report** – Sections 5(2) and 5(3) of ACIA outline requirements for the Annual Report further to the requirements laid out in Section 25 of NBCCA.
- **Memorandum of Understanding** – Sections 6(1), 6(2), 6(3) of ACIA with respect to the joint development of a Memorandum of Understanding between PETL and the College.

2. SCOPE

The Accountability Framework and Reporting Guide to Government is a set of planning and reporting processes that:

- ensures that the College is accountable to PETL, Government and to our public stakeholders for its performance; and
- ensures that students receive quality education and training opportunities relevant to their needs and the needs of the labour market.

The overall accountability framework of the College consists of:

1. Accountability Framework and Reporting Guide to Government
2. Business Plan
3. Annual Report
4. Audited Financial Statements
5. Fiscal Year Budget Forecast
6. Mandate Letter
7. Memorandum of Understanding
8. Organizational and Operational Review
9. Guidelines for Programs of Study
10. Guidelines for Services
11. Strategic Plan

Upon Ministerial approval, the Accountability Framework and Reporting Guide to Government is published on the College's public website (nbcc.ca).

NBCC'S REPORTING REQUIREMENTS				
DOCUMENT	APPROVAL AUTHORITY	COMPLETION DATE	LEGISLATION	NOTES
Accountability Framework and Reporting Guide to Government	Board of Governors recommends approval to the Minister, PETL	At least once every fiscal year (currently May 30).	<i>NBCCA</i> Section 19	Includes guidelines for programs, services, business plan development, organizational and operational review; Submit to the Minister, PETL by May 30.
Business Plan	Board of Governors recommends approval to the Minister, PETL	Annually, for each fiscal year (currently December 31).	<i>NBCCA</i> Section 26 and <i>ACIA</i> Section 4	Submit to the Minister, PETL by December 31.
Annual Report	Board of Governors	Annually, at a time determined by the Minister, PETL (currently September 30).	<i>NBCCA</i> Section 25 <i>ACIA</i> Section 5	Submit to the Minister, PETL by September 30.
Audited Financial Statements	Board of Governors	On or before June 30 of each year.	<i>NBCCA</i> Section 24	Submit to the Minister, PETL by June 30.
Fiscal Year Budget Forecast	Board of Governors recommends approval to the Minister, PETL	Annually, at a time determined by the Minister (currently December 31); Capital budget submission (September 30).	<i>NBCCA</i> Section 31	Included as part of the Business Plan.
Mandate Letter	Minister	Prepared by the Minister within the time prescribed by Executive Council.	<i>ACIA</i> Section 3	The current Mandate Letter is dated May 30, 2023.

NBCC'S REPORTING REQUIREMENTS				
DOCUMENT	APPROVAL AUTHORITY	COMPLETION DATE	LEGISLATION	NOTES
Memorandum of Understanding (MOU)	Board of Governors and the Minister	Reviewed and renewed every three years.	<i>ACIA</i> Section 6	The current MOU commenced November 1, 2020.
Organizational and Operational Review	Board of Governors recommends approval of Review Framework to the Minister, PETL	Review completed every five years.	<i>NBCCA</i> Section 27	Most recent review submitted December 2020.
Guidelines for Programs of Study	President and CEO	Guidelines established by NBCC and approved by the Minister of PETL annually (May 30).	<i>NBCCA</i> Section 20	Guidelines for Programs of Study approved annually through submission of the Accountability Framework and Reporting Guide to Government.
Guidelines for Services	President and CEO	Guidelines established by NBCC and approved by the Minister of PETL annually (May 30).	<i>NBCCA</i> Section 21	Guidelines for Services approved annually through submission of the Accountability Framework and Reporting Guide to Government.
Strategic Plan	Board of Governors recommends approval to the Minister, PETL	Every five years	<i>NBCCA</i> Section 28	Annual review conducted by President & CEO and the Board of Governors. NBCC's 2023-2028 Strategic Plan was approved by the Minister on June 6, 2023.

3. GUIDELINES FOR PROGRAMS OF STUDY

Per NBCCA Section 20(3), each corporation shall evaluate, establish, expand, suspend or transfer a program of study in accordance with guidelines approved under Section 19.

To ensure that the College makes sound program decisions, it has developed and implemented a robust program accountability framework that includes:

- Continuous gathering of factual, timely and relevant information through internal stakeholder input, labour market analysis, industry consultation, and environmental scanning;
- Monitoring of program performance;
- Demographics;
- Competition; and
- Regional and economic landscape.

NBCCA Section 20(2) Program of Study, indicates the requirement for disclosure of the guidelines for the College's programming decisions with respect to program evaluation, establishment, expansion, suspension and transfer. The following outlines the methodology for this decision-making:

3.1 Program Evaluation

With over ninety (90) programs across fifteen (15) sectors, the College must work diligently to maintain a program portfolio that is relevant and responsive to students and the labour market needs of New Brunswick. Program evaluation is based on data and indicators approved over time by the executive of the College, in consultation with staff and other authoritative sources. This information may vary based on the performance objective and/or purpose of the review, and is meant to provide a breadth of data and information to inform program evaluation and decision making in an objective and evidence-based way.

Our programming goal is to ensure quality education and training that meets the needs of students and the labour market. To facilitate programming decisions, the College continuously gathers intelligence through the Sector Position Model (e.g., number of applicants, enrolment, retention trends, graduation and employment rates). This model is defined by four distinct elements: (i) Internal Stakeholder Input; (ii) Labour Market Analysis; (iii) Industry Consultation; and (iv) Environmental Scan.

3.1.1 Internal Stakeholder Input

Program intelligence is gathered from two main internal stakeholders - our students and our faculty. The student experience, throughout the program and into the workplace, is an important marker in terms of program integrity, relevance and quality. Student input is gathered in a variety of ways, such as: course delivery surveys, student and graduate satisfaction surveys, and focus groups. As well, College instructors come from industry and are the primary program delivery agents of curriculum. Thus, their insight and feedback is essential to continuous program improvement. Our faculty have the opportunity to provide feedback through a comprehensive Internal Program Review process that is conducted annually.

3.1.2 Labour Market Analysis

Up-to-date labour market information is gathered from National and Provincial Occupational Forecasts, Trade and Industry Publications, National Sector Council and other reliable sources as deemed relevant. This data typically includes, but is not limited to, current and future employment needs, industry trends, new or innovative approaches, alignment to provincial and federal strategies, opportunities and threats, as well as external forces (e.g., technological advances, political and/or economic stability) that may impact the sector and/or nature of the work.

3.1.3 Industry Consultation

Business, industry and community provide insight into emerging trends in the areas of obsolescence, new skill requirements and input into the human resource needs from a program or sector perspective. This information is gathered through one-on-one consultations and surveys; in conjunction with industry association meetings and accrediting bodies; Program Advisory Committee meetings; relevant government agency meetings (e.g., Opportunities New Brunswick, Population Growth Secretariat); and annual regional, national and international conferences.

3.1.4 Environmental Scan

The Environmental Scan is made up of several key elements including government-established key performance indicators, provincial and regional demographic information, educational attainment and citizenship, competition for program delivery and NBCC's Program Progress Reports, described below.

Program Progress Reports (PPR) were introduced at NBCC in 2018-19 to support to proactive program decision making through a comprehensive review of academic program health including key current and historical data that denotes the overall efficacy of all NBCC programs. This information is intended to inform all stakeholders to ensure continued quality improvement actions are implemented. Each section of the PPR includes data and information as follows:

- **student attraction and retention** – program capacity; confirmed and waitlisted student numbers; enrolment (full- and part-time); graduation and retention rates; participation numbers by gender, self-identified Indigenous and International student numbers;
- **academic quality** – graduate satisfaction; student course evaluations; and articulation agreements;
- **employability** – graduate employment and related employment; labour market data including annual earnings, workforce characteristics and information; and
- **community engagement** – industry support; entrepreneurship; community leadership and service learning; and applied research and innovation.

Through the implementation of PPR, we have established a comprehensive, holistic approach to evaluating program quality, vitality and sustainability.

Competition: This reveals whether other institutions or organizations are offering similar training in this sector. It includes comparable internal statistics from other public and private institutions within New Brunswick and the Atlantic Region. It may include length of program, program similarities and differences, and potential conflicts of practicum or clinical placements. Competition is reviewed at all points in the program development process, from program evaluation, establishment and expansion, to program suspension and transfer.

3.2 Program Establishment

The College has a well defined and structured approach to program development and program launch. This process provides a level of flexibility in program development, using a set criteria which includes essential elements for establishment, such as: labour market intelligence, student demand and competitive landscape; general delivery standards and requirements; alignment within the sector, College programming and potential partnerships; and resource requirements. New program ideas that make it through the process and are recommended for establishment, will be considered for inclusion on the appropriate Enrolment plan. Where a program has potential, and an urgent need exists, the process also provides ability to fast track development and delivery.

3.3 Program Expansion

Programs may be expanded for several reasons – increased student and labour market demand, growth in industry, to address an infrastructure project or unique opportunity and/or a shift in the labour market. *Responsive* seats may be used to expand a program delivery in an existing location,

based on enrolment projections or enable a response to a specific opportunity to increase enrolment taking into consideration labour market demands and other regional offerings.

3.4 Program Suspension

Suspension recommendations of all full time/credit-based programs will be communicated to the President and Executive Team in a timely manner prior to the start of the semester. NBCC will provide notice of any program suspensions or cancellations to PETL two-weeks in advance of formal announcements.

3.4.1 **Existing programs** are those that are currently being delivered. Criteria to suspend programs being delivered may include, and are not limited to: total applications; total number of students accepted; historical trends in the number of applicants and enrolments; number and location of program offerings; costs associated to continue or stop delivery; anticipated curriculum; consider any accreditation impacts; alternative options for students; and consider impacts to community, other stakeholders, partners, etc.

NOTE: *Continuing education, contract and customized training are excluded from this process.*

3.4.2 **New programs** are those programs listed on the enrolment plan which have not yet been delivered. Criteria for suspending new programs may include, and are not limited to: total applications ; total number of students accepted; complementary programs and/or pathways, along with existing and long-term program visioning in mind; whether programs are offered at other campuses; associated one-time costs for program delivery (equipment, renovations, etc.); facility readiness; staffing readiness and impact(s); and consider impacts to community, other stakeholders, partners, etc.

It should be noted that program suspension means suspension of intake; cancellation means permanent discontinuation of a program. Typically, programs are suspended when it is believed that minor corrections can be made to return an at-risk program back to a viable and sustainable state. However, there are times when programs are out-dated or the demand has shifted such that the program is no longer viable, thus resulting in cancellation.

3.5 Program Transfer

Annual program review provides a comprehensive process for evaluating and making program decisions. These processes lend themselves well to the notion of program transfers, meaning, programs that are successfully delivered through full-tuition options, and which have sustained demand, may be recommended for inclusion in the College's enrolment plan. As well, there are instances where demand may shift within the Province (rotational programming) necessitating the transfer of a program from one region to another. In each of these scenarios, extensive research, consultation and planning is completed to ensure that program transfers further enhance, rather than hinder, delivery. Transfer may not always require or include physical transfers. In today's knowledge -based economy, supported by the use of technology, the College is increasingly exploring opportunities to better serve New Brunswick and provide more access to post-secondary education by transferring face -to -face delivery to virtual delivery. This approach to program transfer maintains the number of offerings while increasing program reach. The College will continue to explore program transfer as new and innovative opportunities for program delivery become available.

4. GUIDELINES FOR SERVICES

Per NBCCA Section 21(3), each corporation shall evaluate, establish, expand, or suspend a service in accordance with guidelines approved under Section 19.

NBCCA Section 21(2) Services indicates the requirement for the College to establish guidelines with respect to the evaluation, establishment, expansion, suspension and transfer of services. The following outlines the methodology for this decision-making.

4.1 Evaluation of Services

- 4.1.1 The College annually evaluates the effectiveness of our services using Student satisfaction surveys, and where applicable focus groups.
- 4.1.2 Graduate follow-up surveys (one year and three years after graduation).
- 4.1.3 Number and types of services requested (e.g. counselling, accommodations) and the number of students served.
- 4.1.4 Number and type of student referrals received annually and the impact on persistence.
- 4.1.5 Graduation numbers by campus, by school and program.
- 4.1.6 Student retention by campus, by school and program.
- 4.1.7 Attrition numbers by campus, by school and program
- 4.1.8 Follow up survey with students who have left the College.

4.2 Establishment and Expansion of Services

Services may be established or expanded for a number of reasons including the results of the evaluation measures above (Section 4.1 above), as well as a review of best practices, changes in the College's student demographic profile, and introduction of new laws and legislations. Gaps and emerging trends would be identified, thoroughly researched and recommendations made for the establishment or expansion of services.

4.3 Suspension of Services

The needs of our students continue to increase and grow in complexity year over year. Furthermore, as our population diversifies, technology advances, and modes of delivery change and evolve, we will need to continually adapt our approaches to serving the needs of students.

While suspension of services is unlikely given increased demand, it may be necessary to prioritize services provided, partner with other organizations or explore alternate modes of delivery in order to best meet student needs with limited resources.

5. AUDITED FINANCIAL STATEMENTS

The College will prepare audited financial statements and submit them to PETL on or before June 30 of each year. These statements will include a supplementary schedule of expenses by component. The audited financial statements will also be included in the Annual Report.

6. ANNUAL REPORT

The key purpose of the College's Annual Report is to provide clear accountability to the public and to the government, with emphasis on how the College is meeting its multi-year strategic commitments and its financial stewardship.

The Annual Report charts the College's achievement of the strategic objectives outlined in the annual Performance Measurement Framework and included in the Business Plan Proposal to Government, inclusive of reporting on key performance indicators established by Government (Appendix A), other measures associated with achieving our goals, and audited financial statements. NBCC's Annual Report will also include updates on implemented Auditor General recommendations when applicable.

Pursuant to the ACIA, the Annual Report will also include financial discussion and analysis including comparison of the actual results to the projected results set out in the business plan. If an Annual Report discloses a variance between the actual and projected results of the College for the fiscal year, the report shall provide an explanation of the variance. It will also include a statement indicating that the Board Chair is accountable for the preparation of the Annual Report and for achieving the specific goals and objectives of the report.

PROCESS: The Annual Report is subject to the approval of the Board of Governors, prior to its submission to PETL.

Following the submission of the Annual Report to PETL, the Annual Report will be published on the College's intranet and website.

7. BUSINESS PLAN

Pursuant to section 26 of the NBCCA and section 4 of the ACIA, NBCC prepares and submits an Business Plan to government. NBCC's Mandate Letter confirms that the Business Plan fulfills the annual plan requirements of the ACIA. The College's Business Plan will recommend strategies and actions that are aligned with the College's Strategic Plan and annual Performance Measurement Framework.

The Business Plan includes four key components:

1. **College Overview:** Per *ACIA 4(2)(a)*, this overview sets out goals and objectives to be met during the period covered by the plan considering NBCC's legislated mandate as well as its strategic plan. This section summarizes the College's management and accountability framework based on its commitments and values. The Overview should include the College's commitment to quality management practices, to the ethical and effective management of its resources (including human resources), and to the continuous improvement of its practices in the design, development, and delivery of its products and services. In addition, this section should provide the un-initiated reader a good sense of the College's size and scope of activities, training specialties and business streams.
2. **Performance Measures:** NBCC outlines its performance measurement framework specific to strategic goals and objectives per *ACIA 4(2)(b)*. In this section, the Government's performance targets (Appendix A) and those established by in NBCC's Performance Measurement Framework outlines each performance indicator with explanation, the previous year's performance (if available) and targets for the coming year (Appendix B).
3. **Challenges and Opportunities:** In this section, NBCC outlines key issues and trends which impact the College's success. This includes identifying how NBCC aligns with the strategic direction of the Government of New Brunswick. This section presents NBCC's approach to meeting challenges and

opportunities, including the specific initiatives or activities in the upcoming fiscal year. NBCC will also identify investments and policy decisions from Government which are necessary to support the College in addressing potential barriers or opportunities.

4. **Finances:** This section outlines NBCC's current and projected financial resources, with particular treatment of the financial scenarios (revenues and expenditures) implied in the previous sections.

Five appendices will be included within the business plan:

- A. Three-year historical financial statement
- B. Four-year forecast of revenues & expenditures
- C. Enrolment Plan
- D. Statement of seat capacities & tuition revenues (four-year projection)
- E. Organizational Chart

PROCESS: The proposed Business Plan is reviewed by the Board of Governors and recommended to the Minister for approval, prior to its implementation.

Following the submission of the proposed Business Plan to PETL, the Business Plan may be published on the College intranet.

8. ORGANIZATIONAL AND OPERATIONAL REVIEW

In accordance with NBCCA Section (27) the College will establish guidelines for and conduct an organizational and operational review, at least every five years and submit the results of the review to PETL. The most review was submitted in December 2020.

9. STRATEGIC PLAN

The Strategic Plan is a roadmap to help lead the College from its current state to where it would like to be in five years. It sets the vision, purpose, values and strategic direction of the College.

The NBCC Board of Governors approves the Strategic Plan in collaboration with the President and CEO, following engagement with key internal and external stakeholders. The College's Strategic Plan is developed through a consultative process intended to draw on the collective wisdom, experience and vision of the Board, faculty and staff, students, alumni, government, and industry and community partners.

PROCESS: The College submits its Strategic Plan to the Board of Governors and then to the PETL for approval, at a time specified by the Minister.

On receiving the Strategic Plan for approval, the Minister will approve the plan or return it to the College with recommendations for amendments. The approved plan is published on the College's intranet and internet sites.

The College, together with the Board of Governors, will conduct an annual review of the Strategic Plan to assess progress and to update the Plan when required.

The College will build, strengthen and enhance its programs and services based on this planning foundation. To ensure success, the College will incorporate the goals and objectives outlined in the Plan into its annual operating plans, inclusive of performance measures.

NOTE: NBCC's 2023-2028 Strategic Plan was approved by the Minister on June 9, 2023.

10. FISCAL YEAR BUDGET FORECAST

The Fiscal Year Budget Forecast must be driven by the Business Plan and accordingly, any modifications dictated by the Business Plan should be incorporated into the budgeting process.

TIMELINE: The Fiscal Year Budget Forecast presentation must accompany the Business Plan.

The Capital Budget submission is made in advance of the Business Plan (September 30) and should be reflected in the Business Plan.

11. MANDATE LETTER

The Minister will prepare a Mandate Letter per the requirements of the *Accountability and Continuous Improvement Act*. Once it has been approved by the Executive Council, the Mandate Letter is addressed to the Chair of the Board of Governors and includes:

- strategic and operational direction within the authority of the responsible minister,
- performance expectations of the Crown body, and
- any other information required by Executive Council.

12. MEMORANDUM OF UNDERSTANDING

Jointly developed by PETL and the NBCC Board of Governors, the Memorandum of Understanding (MOU) contains:

- the College's mandate;
- the College's roles and responsibilities including the members of the Board of Governors, the President and CEO and the responsible minister and Deputy Minister;
- The mutual expectations of the College and the responsible minister's mutual expectations in respect of communication, collaboration and consultation with each other;
- the financial, staffing and administrative arrangements for the College;
- the requirement for providing quarterly financial reports to the responsible minister; and
- any other information required by the Executive Council.

APPENDIX A**Key Performance Indicators as established by Government**

- To attempt to maintain a minimum of 4,756 regular training seats annually.
- To achieve and maintain a graduation rate of 60% annually.
(Calculation: Of the total number of persons enrolled in the last year of their program (year 1 of a 1 year program, year 2 of a 2-year program, year 3 of a 3-year program) the percentage who successfully complete the program's requirements.)
- To achieve and maintain a student retention rate of 83% annually.
(Calculation: Of the total number of persons who have enrolled as of the last admit-date for each year of a regular program, the percentage who remain enrolled until the completion date of the year in question.)
- To achieve and maintain an employment rate of 80% for graduates annually.
(Calculation: The percentage of respondents to the Graduate Follow-Up Survey who have found employment in the 12 months following graduation.)
- To achieve and maintain a related employment rate of 78% for graduates annually.
(Calculation: The percentage of respondents to the Graduate Follow-Up Survey who have found employment related to their training in the 12 months following graduation.)
- To achieve and maintain an overall satisfaction rate of 80% for all components of "satisfaction" annually.
(Calculation: The percentage of respondents to the Graduate Follow-Up Survey who rated their training experience as either "Excellent" or "Good".)

NOTE: Additional performance measures for the College are provided in the annual submission of the College's Business Plan as part of the College's Performance Measurement Framework (Appendix B) with performance descriptions and year-over-year trends cited in a chart format in the College's Annual Report.

APPENDIX B
Draft 2024-2025 Performance Measurement Framework

	Indicator (GNB KPIs indicated by asterisk)	2024-2025 Target
EDUCATION THAT WORKS	LEARNER PARTICIPATION	
	Total Learner Index	<i>TBC before submission to PETL</i>
	STUDENT SUCCESS	
	Retention Rate*	83%
	Graduation Rate*	79%
	EMPLOYMENT OUTCOMES	
	Employment Rate*	90%
	Related Employment Rate*	83%
GOING BEYOND IN ALL WE DO	NBCC EXPERIENCE	
	Employee Engagement	77%
	Student Satisfaction	85%
	<i>Stakeholder Experience to be defined and baselines established 24-25:</i>	---
	NBCC STEWARDSHIP	
	<i>To be defined in 23-24: Internal Capacity Created</i>	<i>TBC before submission to PETL</i>
	<i>To be defined in 23-24: Risk Mitigation and Reduction</i>	<i>TBC before submission to PETL</i>
IMPACT THROUGH RELATIONSHIPS	NBCC IMPACT	
	Graduate Satisfaction*	90%
	Graduate Employment in New Brunswick	90%
	<i>Impact Outcomes aligned to Sustainable Development Goals (SDGs) to be established prior to April 1, 2024.</i>	<i>TBC before submission to PETL</i>