

Industry Training Authority

2017/18
ANNUAL SERVICE PLAN REPORT

July 2018



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Board Chair's Accountability Statement



The *Industry Training Authority 2017/18 Annual Service Plan Report* compares the corporation's actual results to the expected results identified in the *2017/18 – 2019/20 Service Plan* created in September 2017.

I am accountable for those results as reported.

A handwritten signature in black ink, appearing to be 'RE' followed by a long horizontal stroke.

Roberta Ellis
Board Chair

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Chair/CEO Report Letter

The Board of Directors and leadership of the Industry Training Authority (ITA) accept and support the principles and direction outlined in [ITA's 2017/18 Mandate Letter](#). The Letter identifies four key commitments made by government to British Columbians: to make life more affordable, to deliver the services people count on, to build a strong, sustainable, innovative economy that works for everyone and to support true and lasting reconciliation with Indigenous Peoples in B.C. We will continue to work closely with our partners, employers, labour, and training institutions, as well as representatives of equity seeking groups which have been under represented in trades training to make further positive changes as we build on the progress we have made since implementing our Three Year Strategic Plan in 2016/17.

We are committed to growing our partnerships with employers, labour organizations and training providers. During 2017/18, we presented 71 Employer Recognition Certificates – a number we aim to increase in 2018/19 as we work toward expanding the number of employer sponsors. We held 25 Sector Advisory Group meetings and attended 134 industry events, each one an opportunity to listen to and work with key stakeholders and industry organizations.

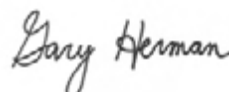
We are building relationships with prospective and current apprentices, including youth, women and Indigenous peoples. Additionally, we work closely with our post-secondary partners across B.C., both in rural and urban communities; to ensure the trades training system meets the needs of the province. With the recent expansion of the ITA Youth Trades Training Programs, we continue to identify work experience opportunities for high school students to demonstrate the benefits of a sustainable career in the trades. We are investing in youth, and our efforts are achieving results. Recently, our submission “Taking Making into Classrooms” won the award for *Excellence and Innovation in the Integration of Technology in a Partnership or Collaboration* through the Canadian Network for Innovation in Education-*Le Réseau canadien pour l'innovation en éducation (CNIE-RCIÉ)*. We have also made progress in engaging Indigenous learners in the skilled trades, and have facilitated a number of innovative projects and initiatives to create new opportunities. We continue to see more women hired as apprentices directly out of the federal-provincial women in trades exploration programs.

ITA acknowledges the challenges that historically underrepresented groups face are significant and we are reviewing our strategic direction and key initiatives to ensure we are contributing fully to removing barriers to training and employment. To build on the momentum of the past year, we will continue to work closely with our partners to build more effective and inclusive trades training system for B.C.

All Board members are signatories to the Mandate Letter. The Board and all ITA staff annually review, sign, and agree to abide by the [Organizational Code of Conduct and Conflict of Interest Policy](#).



Roberta Ellis
Board Chair



Gary Herman
Chief Executive Officer

Purpose of the Organization

ITA is responsible for managing, promoting and supporting the industry training, apprenticeship and trades certification system in BC to help meet the province's need for skilled trades workers. We support apprentices and employer-sponsors with a dedicated call centre, Apprenticeship Advisors on the ground and an Industry Relations team. In addition, the certification of apprentices is aided by the Completions and Assessment departments. ITA also sets the program standards for trades qualifiers to obtain certification. Further authorities are defined in Part 3 of the [Industry Training Authority Act](#). Our mandate and accountabilities are elaborated annually through a Mandate Letter signed by each member of the Board and by the Minister of Advanced Education, Skills and Training.

Strategic Direction and Operating Environment

ITA's [2017/18 Mandate Letter](#), dated August 11, 2017, outlined ITA's direction and reinforced strategic priorities, which informed [ITA's 2017/18 – 2019/20 Service Plan](#).

Guided by our Three-Year Strategic Plan and 2017/18 – 2019/20 Service Plan, we have supported the government's key priorities by keeping BC's industry training processes affordable, providing quality programs that meet the needs of our clients and stakeholders, and ensuring that the trades training system maximizes its contribution to a strong provincial economy. ITA's expanded Youth Trades Training programs (Discover, Explore, Train and Work in Trades) have increased participation to over 5,000 youth across BC, exceeding our 2017/18 target. Additionally, the number of Indigenous peoples in apprenticeships in BC has increased by more than 12 percent (2,570) over the last year.

Report on Performance

ITA has achieved or exceeded four of seven performance measures in 2017/18, including Sponsor Value Index, Employers' and Credential Holders' Satisfaction with ITA Credentials (within the margin of error), Percentage of ITA-Funded Foundation Seats in Top In-Demand Trades, and Implementation of Harmonized Trades.

Goals, Strategies, Measures and Targets

Goal 1: Improve Quality

ITA will improve the quality of the trades training system for apprentices and employers.

Strategies

- Focused on customers—apprentices and their employer-sponsors—to ensure that customer needs are at the centre of all ITA decisions, and that the organization helps guide apprentices and employer-sponsors smoothly through the industry training system.

- Expanded customer support with new and improved web-based and mobile tools that enable self-service access to relevant information for apprentices and employer-sponsors.
- Improved tracking of apprentice progress toward completion of in-school and on-the-job training, and used this information to provide outreach assistance and information to apprentices that helps them progress through training and obtain a credential.
- Engaged with apprentices, industry and employer-sponsors to measure satisfaction with the training system and identify areas for improvement.
- Reported on quality and effectiveness through publishing an annual 'report card' of the trades training system.

Performance Measure 1.1: Sponsor Value Index

The Sponsor Value Index is a measure of the sponsor-perceived benefits of hiring apprentices. It provides ITA with insights that guide improved program delivery and training outcomes. This is an annual survey of approximately 700 employers who sponsor apprentices. The results are calculated using satisfaction and importance ratings based on four statements:

1. Training/skills of apprentices align with company needs.
2. Apprentices increase profitability.
3. Sponsorship provides recruiting/retention advantages.
4. Administrative requirements of sponsorship are manageable.

The willingness of sponsors to take on apprentices and to encourage other employers to do so is dependent on the perceived value of apprenticeship to their businesses. Employers must believe that their involvement in apprenticeship provides a return on investment, and they must feel that the administrative aspect of an apprenticeship is manageable.

Performance Measure(s)	2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
1.1a Sponsor Value Index ¹	78	80	80	80	80	80

Data Source: Sents Market Research

¹ Since 2012/13, Sents Market Research has been commissioned by ITA to conduct the survey for this performance measure. Data is collected by combined telephone and online surveys. Industry best practices and quality assurance methodologies are employed throughout the process. Survey analysis will include a margin of error (3.3 percent), within which this score is intended to fall.

Discussion

ITA's Sponsor Value Index remains consistent with the results from 2016/17. The score of 80 on this index is considered optimal, and is consistent with practice in similar organizations. While the majority of sponsors are satisfied/very satisfied with apprenticeship value in each of the three measurement areas of the index, the highest satisfaction rates were attained in two areas: the training that apprentices receive aligns with the skilled labour needs of the company, and the administrative requirements of sponsoring an apprentice are manageable. We have continually improved our support for employer-sponsors, and credit this achievement to communication and outreach efforts, and relationships built through the work of the Apprenticeship Advisor and Industry Relations teams across the province.

Performance Measure 1.2: Satisfaction with ITA Credentials

The satisfaction measures are survey-based measurements on a 100-point index relative to several potential benefits of holding a credential, including:

- Demonstrating skill sets to employers.
- Competitive employment/promotion advantage.
- Contribution to earning potential and employer profitability.
- Ability to work across Canada or abroad.

Credentials represent the culmination of all the services that ITA provides. Their value rests in the satisfaction that customers—both credential holders and employers—have with the credentials. Satisfied customers mean that an ITA ‘ticket’ has real value: employers rely on it as a measure of competency and productivity, and workers covet it as a key to employability and pride.

The level of satisfaction with ITA credentials is an indicator of the extent to which ITA is serving its customers, meeting the needs of industry with relevant program standards, and contributing to career opportunities.

Performance Measure(s)	2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
1.2a Satisfaction with ITA Credentials:						
• Employers	80%	80%	80%	78%	80%	80%
• Credential Holders	83%	83%	86%	84%	86%	86%

Data Source: Sentis Market Research. Since 2012/13, Sentis Market Research has been commissioned by ITA to conduct the survey for this performance measure. Data is collected by combined telephone and online surveys. Industry best practices and quality assurance methodologies are employed throughout the process. Survey analysis will include a margin of error within which this score is intended to fall.

Discussion

Satisfaction with ITA credentials has remained consistent since 2013, with increasing requests by customers for Red Seal certified workers and credential holders meeting the needs of their employers for skilled labour. With emphasis on outreach, including completions initiatives, and apprentices and employer-sponsor support in the form of Apprenticeship Advisor and Industry Relations teams, ITA continues to drive these high satisfaction ratings. Employers show strong support in two areas: credentials are valued and requested by customers, and credential holders are able to meet company skill needs. The result is two percentage points below the target level, but within the margin of error (+/- 4.1 percent).

Credential holders were highly satisfied in all four measurement areas: credential signals employers that credential holders are able to meet their needs; credential provides a competitive advantage for finding employment or promotion; credential increases earning potential; and credential allows holders to work in other parts of Canada or abroad. Rates of satisfaction for credential holders increased to 84 percent. The result is two percentage points below the target level, but within the margin of error (+/- 3.0 percent).

Goal 2: Right Skills, Right Place, Right Time

ITA will ensure the trades training system delivers the right skills, in the right place, at the right time to meet the needs of the BC economy.

Strategies

- Engaged with industry to validate BC's forecast of future job openings and training needs.
- Aligned trades training funding to industry demand for skilled trades workers.
- Ensured apprenticeship progression and completion rates continue to improve through targeted initiatives and supports for customers to make sure we have the workers that industry needs.
- Enhanced youth programs to increase opportunities for elementary and high school students to gain exposure to and experience with the trades.
- Supported groups facing barriers in trades training to ensure the recruitment and success of Indigenous peoples, women, immigrants, and people with disabilities through programs funded by the Canada-BC Job Fund and by partnerships with industry and training system stakeholders.

Performance Measure 2.1: Continuation Rates for Foundation Programs

This measure reflects ITA's emphasis on ensuring that investments in pre-apprenticeship programs are closely aligned with workplace needs, that they are focused on trade-specific job readiness, and that they provide effective pathways to apprenticeship. Targets reflect levels of improvement and align with the targeted number of credentials issued over time.

Performance Measure(s)	2015/16 Actuals	2016/17 Actuals ²	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
2.1a Continuation from Foundation to Apprenticeship ¹	53%	51%	52%	50%	53%	54%

Data Source: ITA Direct Access information management system.

¹ This measures the percentage of individuals who successfully complete a Foundation program and become an apprentice registered with ITA 12 months from their Foundation credential achievement date. This measure includes results for ITA youth program participants from the Youth Train in Trades program. ITA will begin separate measuring of continuation rates from youth programs to apprenticeship, which will be reported through a separate Youth report.

² Changes to the welding credentialing model have resulted in a transition from the Certificate of Qualification for Welder Level C to Certificates of Completion for Welder Foundation programs. As a result, welder foundation participants are not included in the 2016/17 or 2017/18 actuals.

Discussion

In 2017/18, we worked towards improving supports for equity-seeking groups and youth seeking a career in trades. Initiatives included:

- Provided more than 2,100 youth with the opportunity to participate in our Train in Trades program, which allows youth to take the first year of technical training in a trade while earning credits towards their high school diploma.
- Utilized Canada Job Fund Employment Services and Supports program funding to connect 1,580 participants with trades exploration opportunities.

While additional government funding for Foundation seats increased exposure to the trades as a career choice, the industry demand for apprentices was lower than anticipated. ITA continues to work with industry and training providers to align funding for Foundation programs with industry demand.

Performance Measure 2.2: Number of Credentials Issued

Targets for the number of credentials issued are set to align with provincial labour market requirements, while taking into account trends in apprenticeship and the length of time apprentices typically spend in their training programs. Each credential issued signals that an additional member of the workforce possesses the occupational skills needed to carry out a particular trade, benefiting both the trades workers and prospective employers. The number of credentials issued depends on the efficient functioning of the training system as a whole—from recruitment into apprenticeship, to availability of work-based and technical training, to effective assessment tools and program completion. The number of credentials issued is the most concrete of ITA performance measures; however, it is also strongly influenced by external factors such as fluctuations in the economy and labour market, and the value employers and tradespeople place on certification.

Performance Measure(s)	2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
2.2a Number of Credentials Issued	7,640	7,756	8,355	7,240	8,752	9,200

Data Source: ITA Direct Access information management system.

¹ Targets are based on a 5 percent increase over the previous year's target, starting in 2015.

Discussion

The number of credentials includes both apprentices who have completed their program and individuals who have successfully challenged a trade. Tradespeople who challenge a trade have extensive experience working in a trade, but have never been certified in Canada. We cannot anticipate the number of challenges, as challengers may not have been previously registered in the trades training system. The Number of Credentials issued to apprentices remains consistent with the previous year; however, there was a significant decrease of 20 percent in the number of tradespeople who successfully challenged a certification in 2017/18, which impacted our ability to meet the target.

ITA's apprentice completion initiatives assisted 5,063 apprentices in completing their certification in 2017/18. As part of these initiatives, we:

- Worked closely with Indigenous communities to support their tradespeople in achieving certification.
- Refreshed the exam rewrite initiative to include a completions panel that offers support to apprentices who may need assistance in writing exams and completing training.
- Reduced the impact of changes made to harmonized trades programs with current apprentices, and supported them in completing their certification before the program changes took place.

Performance Measure 2.3: Match Labour Market Information Data with Training Investment in the High Opportunity Trades

Apprentices have an employer-sponsor and are meeting a demand in the economy, while Foundation students are being trained to move into apprenticeships that fill labour market demand for entry-level workers. ITA is aligning skills investments with labour market information data for trades. Allocating funding to Foundation training seats in these high opportunity trades ensures investment in the right trades in response to forecast labour market demand.

Performance Measure(s)	2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
2.3a Percentage of ITA-funded Foundation seats in top in-demand trades ¹	72%	86%	78%	85%	80%	80%

Data Source: ITA's Top Demand Trades List for 2017/18.

¹ Top in-demand trades include: Automotive Service Technician, Baker, Carpenter, Construction Electrician, Cook, Gasfitter, Heavy Duty Equipment Technician, Industrial Mechanic, Machinist, Metal Fabricator, Plumber, Refrigeration and Air Conditioning Mechanic, Sheet Metal Worker, Sprinklerfitter, Steamfitter/Pipefitter and Welder.

Discussion

ITA's annual list of top demand trades is determined through an extensive process that starts with the current 10-year Labour Market Outlook forecast, and includes input from industry representatives, subject matter experts and training providers. It also factors in total apprenticeship registration and historical training investment.

In 2017/18, ITA invested heavily in our top demand trades to meet the needs of our customers and stakeholders. 79 percent of our total training investment, or \$57.7 million, was spent funding 22,273 seats (81 percent of total seats). ITA's Foundation programs provide students with the knowledge and skills needed for entry into an apprenticeship, and the base for a career in the trades. By focusing Foundation program funding on the top demand trades, ITA is ensuring that students have opportunities to train for the right jobs at the right time.

Goal 3: Innovation and Collaboration

ITA will continue to increase innovation and collaboration across BC's trades training system to meet the needs of apprentices and employers.

Strategies

- Encouraged innovation in the trades training system to improve apprenticeship outcomes and completion through measuring outcomes from innovative pilot projects and sharing information on successful innovative training models with partners in trades training.
- Enhanced collaboration between industry and training providers to improve the delivery of trades training through leveraging insights from Sector Advisory Groups and encouraging regional partnerships.
- Improved apprentices' ability to move between provinces/territories and maintain/complete their apprenticeship in accordance with the Forum of Labour Market Ministers' Pan-Canadian Harmonization Initiative and apprentice mobility protocol.

Performance Measure 3.1: Mobility and Harmonization Initiatives Implemented for Apprentices

The Canadian Council of Directors of Apprenticeship (CCDA) has identified 30 Red Seal trades for harmonization in five phases by 2020. The project focuses on substantively aligning each trade and includes analysis of the differences in provincial and territorial apprenticeship requirements across Canada. Following consultations with industry and training stakeholders, the CCDA has confirmed the following priorities for action:

- Sequencing of technical training curriculum content.
- Aligning total training hours (combined in-class and on-the-job).
- Aligning jurisdictional trade names and definitions.
- Use of the most recent national occupational analyses and/or Red Seal Occupational Standards for provincial and territorial technical training curriculum development.
- Specific to the Mobile Crane trades, aligning weight restrictions and equipment classifications.

In accordance with the schedule set out by CCDA, 66 percent of apprentices in Red Seal trades across the country were in harmonized training by September 2017, and 90 percent will be in harmonized training by 2020. ITA continues to demonstrate leadership on this initiative, working with CCDA, Employment and Social Development Canada, and the 12 other Canadian apprenticeship jurisdictions to advance these goals.

Performance Measure(s)	2015/16 Actuals	2016/17 Actuals	2017/18 Target ¹	2017/18 Actuals ²	2018/19 Target	2019/20 Target
3.1a 100% Alignment with CCDA Schedule for Implementation of Harmonized Trades	N/A	7 BC Trades Harmonized	6 BC Trades Harmonized	6 BC Trades Harmonized	5 BC Trades Harmonized	5 BC Trades Harmonized

Data Source: Canadian Council of Directors of Apprenticeship (CCDA).

¹ Targets are in line with the harmonization schedule for implementation of technical training level 1 by agreed-upon dates.

² Construction Electrician and Industrial Electrician training materials were fully developed in 2017/18. As the Electrician trades contain the highest number of apprentices in BC, implementation of training dates were adjusted to December 2018, in partnership with training providers, to ensure successful student outcomes.

Discussion

We are a full participant in the Pan-Canadian Harmonization Initiative through the Canadian Council of Directors of Apprenticeship (CCDA), which received direction from the Forum of Labour Market Ministers. Under this initiative to date, ITA has achieved the goal of substantive alignment of Red Seal program standards for trades encompassing approximately 70 percent of BC's apprentices in phases 1 and 2. Given the massive changes to the trades training system with harmonization, adjustments to training implementation timelines across jurisdictions are supported by Employment and Social Development Canada and by government. We remain on track to meet CCDA's harmonization objectives, with program development processes complete and standards ready for implementation by CCDA target dates, subject to adjustments in training program rollout timelines.

Goal 4: Information and Support

ITA will provide British Columbians with information and support to encourage participation and improve success in the trades training system.

Strategies

- Encouraged more employers to sponsor apprentices through sharing information about the benefit of apprenticeship training, ITA's online Employer Recruitment campaign, Chamber of Commerce partnerships and Apprenticeship Advisor employer-sponsor information sessions.
- Used data about apprentices and employer-sponsors to anticipate their needs and provide customized information that enables apprentices to succeed in training and successfully complete their apprenticeship.
- Promoted partnerships and outreach in all regions of BC to provide information about the value of apprenticeship and how important it is to succession planning for businesses.

Performance Measure 4.1: Total Registered Sponsors

The number of sponsors is an approximate indication of the availability of employers and sponsors to support the work-based training portion of apprenticeship. Sponsors register to support apprentices if they perceive that the trades training system provides a positive outcome for them and for their organization.

Targets for total registered sponsors were aligned with the target for the number of credentials issued and the level of sponsorship participation required to support those targets, as well as industry hiring capacity.

Performance Measure(s)	2015/16 Actuals	2016/17 Actuals	2017/18 Target	2017/18 Actuals	2018/19 Target	2019/20 Target
4.1a Total Registered Sponsors	10,298	10,406	11,000	10,666	11,500	12,000

Data Source: ITA Direct Access

¹ Targets are based upon an increase of 500 registered sponsors, year over year.

Discussion

ITA is actively engaging with employers to encourage them to hire apprentices; more work is needed in this area, since roughly only one in five employers of tradespeople train apprentices. ITA has consistently increased the number of registered employer-sponsors each year since 2012/13, with a total of 10,666 sponsors for 2017/18.

With additional and higher quality information regarding the value of an apprenticeship provided to industry, ITA expects more employers will be encouraged to sponsor apprentices, resulting in an increased number of employer-sponsors. Registered employer-sponsors provide the work-based training that is the building block of most apprenticeships. Approximately 80 percent of an apprentice's learning takes place on the job, where supervising journeypersons pass on their knowledge and trade skills. The availability of employer-sponsors who can offer high quality work-based training and a wide scope of trade skills determines how many people can pursue apprenticeship at any given time, and how quickly apprentices can complete their training and obtain certification.

ITA has been actively pursuing new employer-sponsors through the use of the online Employer-Sponsor Recruitment campaign, partnerships with Chambers of Commerce to share information about how employers work with apprentices, and offering province-wide Apprenticeship Advisor-led employer-sponsor information sessions to educate and inform industry.

Financial Report

Discussion of Results

Fiscal 2017/18 was the second year of a three-year program for ITA to distribute up to \$15 million of its accumulated surplus to provide grants to school districts purchasing trades training equipment required to support the delivery of one of ITA's youth trades programs. This program results in an approved deficit for three years: \$7.5 million in fiscal 2016/17, \$4 million in 2017/18 and \$3.5 million in 2018/19.

Revenues

ITA's 2017/18 revenues consisted mainly of core funding of \$97 million from the provincial government, a \$0.5 million increase over the prior year, in support of youth trades programs.

ITA was funded an additional \$10.3 million through the Canada Job Fund Program (CJFP) to continue to support the engagement and training of under-represented and multi-barriered groups in the trades.

ITA generated approximately \$1.2 million through assessments, investment income and royalties—revenues that fund the production of learning resources and the management of exam challenge assessments.

Expenditures

Expenditures in 2017/18 reflect strategic direction provided in ITA's Mandate Letter and commitments outlined in ITA's Service Plan. In 2017/18, ITA continued its efforts on aligning policies and programs to support the pan-Canadian apprentice harmonization and mobility initiatives, and implemented Phase II of a five-phase program. ITA continued enhancing the youth programs by offering more funding and supporting the school districts with a \$4 million grant in Youth Trade Capital Equipment, and continued alignment of training funding with labour market needs, facilitating industry engagement and improving accessibility of training for under-represented and multi-barriered groups.

ITA is committed to investing more than 80 percent of its financial resources in training, and realigning the remaining 20 percent to best deliver on its mandate by achieving the outcomes articulated in the Mandate Letter.

During Fiscal 2017/18, ITA received additional funding from the Canada Job Fund for continued support and training of under-represented and multi-barriered groups in the trades. This funding is reflected in the increased revenues noted above, as well as in increased expenditures in training investment.

2017/18 Surplus

Effective surplus and expense management strategies resulted in an operating surplus of \$62,000, or 0.05 percent of total expenses. However, the approved \$4 million distribution of funds to school districts resulted in a total deficit of \$3.938 million.

As a Crown agency, ITA is precluded from incurring debt; annual operating surpluses are transferred to accumulated surplus, which is restricted to expenditures for capital assets. However, because Treasury Board approved ITA to spend up to \$15 million of its accumulated surplus over the 2016/17–2018/19 period, in 2017/18, ITA was able to use its accumulated surplus to provide grants totalling \$4 million to school districts for the Youth Trades Capital Equipment program.

ITA had no capital projects greater than \$50 million in 2017/18. In Fiscal 2017/18, a total of \$1.5 million was directed towards capital expenditures: \$1.1 million was used in the development of a new digital platform designed to increase industry, apprentice and youth engagement; to improve customer service; and to provide ITA with business intelligence to better align training investment with market demand. Another \$350,000 was directed to regular infrastructure requirements. ITA funds its capital expenditure from its core operating funds.

Financial Resource Summary Table

\$ millions	2014/15 Actual	2015/16 Actual	2016/17 Actual	2017/18 Budget	2017/18 Actual	2017/18 Variance
FUNDING AND REVENUES						
Ministry - General Funding	94.444	94.444	96.434	96.974	96.974	-
Ministry - Other Funding and Grants	9.204	11.104	11.550	10.190	10.372	0.182
Federal Funding	0.007					-
Other Revenue	1.452	1.512	1.284	1.318	1.236	-0.082
Total Funding and Revenues	105.107	107.060	109.268	108.482	108.582	0.100
EXPENDITURES						
Industry Engagement	1.547	1.623	0.635	0.910	0.602	-0.308
Define Standards	2.161	1.672	2.505	2.000	2.069	0.069
Deliver Assessments and Certifications	2.117	2.143	2.059	2.260	2.053	-0.207
Invest in Training Pathways	87.655	88.276	98.808	95.540	95.441	-0.099
Customer Contact Centre	2.315	3.063	3.141	3.080	3.087	0.007
Communications	2.619	2.690	2.261	0.712	1.842	1.130
Business Support	6.502	7.168	7.336	7.980	7.426	-0.554
Total Expenditures	104.916	106.635	116.745	112.482	112.520	0.038
Net (Deficit)/Surplus ²	0.191	0.425	-7.477	-4.000	-3.938	0.062
Total Liabilities	5.157	5.404	3.240	6.204	4.360	-1.844
Accumulated Surplus	22.405	22.830	15.353	11.353	11.415	0.062

Note 1: The above financial information was prepared based on current Generally Accepted Accounting Principles.

Note 2: ITA was approved to run a deficit of up to \$4.0M (\$7.5M - F16/17) to support the Youth Trades Capital Equipment Program.

**Financial Statements of Industry Training Authority for the
year ended March 31, 2018**

Industry Training Authority
Management's Report
for the Year Ended March 31, 2018

Management's Responsibility for the Financial Statements

THE FINANCIAL STATEMENTS HAVE BEEN PREPARED BY MANAGEMENT IN ACCORDANCE WITH CANADIAN PUBLIC SECTOR ACCOUNTING STANDARDS AND THE INTEGRITY AND OBJECTIVITY OF THESE STATEMENTS ARE MANAGEMENT'S RESPONSIBILITY.

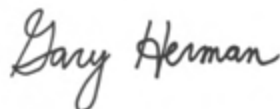
Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. A summary of the significant accounting policies are described in Note 2 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

The Board of Directors is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control and exercises these responsibilities through the Board. The Board reviews internal financial statements at every meeting and external audited financial statements yearly. The Board also discusses any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of Industry Training Authority and meet when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the financial statements.

On behalf of Industry Training Authority



Gary Herman
Chief Executive Officer



Farnaz Riahi CPA, CA
Chief Financial Officer

May 15, 2018



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the Industry Training Authority

We have audited the accompanying financial statements of the Industry Training Authority, which comprise the Statement of Financial Position as at March 31, 2018 and the Statements of Operations and Changes in Accumulated Surplus, Changes in Net Financial Assets and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly in all material respects, the financial position of Industry Training Authority as at March 31, 2018 and its results of operations, changes in net financial assets, and cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia

May 15, 2018

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

Industry Training Authority
Statement of Financial Position
As at March 31, 2018
in thousands of dollars

	<u>Note</u>	<u>2018</u>	<u>2017</u>
Financial Assets			
Cash		6,564	8,667
Accounts receivable		35	28
Due from government/other government organizations	3	3,215	3,490
		<u>9,814</u>	<u>12,185</u>
Liabilities			
Accounts payable and accrued liabilities	4	2,254	1,560
Due to government/other government organizations	6	2,106	1,680
Deferred revenue	7	1,398	943
		<u>5,758</u>	<u>4,183</u>
Net financial assets		<u>4,056</u>	<u>8,002</u>
Non-financial assets			
Tangible capital assets	9	6,626	6,711
Prepaid expenses		733	640
		<u>7,359</u>	<u>7,351</u>
Accumulated surplus		<u>11,415</u>	<u>15,353</u>
Contractual obligations	10		

The accompanying notes are an integral part of these financial statements



Roberta Ellis, Board Chair



Cindy Oliver, Audit Committee Chair

Industry Training Authority
Statement of Operations and Changes in Accumulated Surplus
For the Year Ended March 31, 2018
in thousands of dollars

	Note	Budget (Note 13)	2018	2017
Revenues				
Provincial general funding		96,974	96,974	96,434
Provincial grants and other		10,190	10,372	11,550
Operating		400	327	366
Fees		450	435	464
Investment income		350	355	336
Other		118	119	118
		<u>108,482</u>	<u>108,582</u>	<u>109,268</u>
Expenses				
	<i>11</i>			
Engage industry (non standards work)		910	602	635
Define standards		2,000	2,069	2,505
Deliver assessments and certification		2,260	2,053	2,059
Invest in training pathways		95,540	95,441	98,808
Customer support		3,080	3,087	3,141
Communicate		712	1,842	2,261
Business support		7,980	7,426	7,336
		<u>112,482</u>	<u>112,520</u>	<u>116,745</u>
Annual deficit	<i>1</i>	<u>(4,000)</u>	<u>(3,938)</u>	<u>(7,477)</u>
Accumulated surplus at the beginning of the year			15,353	22,830
Accumulated surplus at end of year			<u>11,415</u>	<u>15,353</u>

The accompanying notes are an integral part of these financial statements.

Industry Training Authority
Statement of Changes in Net Financial Assets
For the Year ended March 31, 2018
in thousands of dollars

	Budget (Note 13)	2018	2017
Annual operating deficit	(4,000)	(3,938)	(7,477)
Acquisition of tangible capital assets	(2,000)	(1,466)	(1,767)
Amortization of tangible capital assets	1,680	1,428	1,460
Write-downs on tangible capital assets	-	123	-
	(320)	85	(307)
Acquisition of prepaid expense	-	(93)	(113)
(Decrease)/increase in net financial assets	(4,320)	(3,946)	(7,897)
Net financial assets at beginning of year	8,002	8,002	15,899
Net financial assets at end of year	3,682	4,056	8,002

The accompanying notes are an integral part of these financial statements.

Industry Training Authority
Statement of Cash Flows
in thousands of dollars

	<u>2018</u>	<u>2017</u>
Operating transactions		
Annual deficit	(3,938)	(7,477)
Non-cash items included in annual (deficit)/surplus increase/(decrease):		
Amortization	1,428	1,460
Write-downs on tangible capital assets	123	-
Change in non cash operating items		
Change in prepaid expenses	(93)	(113)
Change in receivables	268	1,013
Change in payables and accrued liabilities	1,120	(2,164)
Change in deferred revenue	455	(93)
Cash (used)/provided by operating transactions	<u>(637)</u>	<u>(7,374)</u>
Capital transactions		
Cash used to acquire tangible capital assets	<u>(1,466)</u>	<u>(1,767)</u>
Decrease in cash during the year	(2,103)	(9,141)
Cash at beginning of year	8,667	17,808
Cash at end of year	<u><u>6,564</u></u>	<u><u>8,667</u></u>

The accompanying notes are an integral part of these financial statements

Industry Training Authority
Notes to Financial Statements
For the year ended March 31, 2018

1. Nature of Operations

Industry Training Authority (ITA) is a Crown agency established on January 2, 2004 and operates under the authority of the *Industry Training Authority Act*. ITA reports to the Legislative Assembly through the Ministry of Advanced Education, Skills and Training. The mandate of the ITA is to oversee occupational standards, credentialing, and apprenticeship for skilled trades and occupations in demand by industry and the BC labour market. It serves the public interest ensuring industry standards and credentials are in place for skilled trades and occupations, while providing individuals with accessible technical apprenticeship training opportunities that are closely linked to workplace opportunities. These services are grouped into the following key areas: industry engagement, standards, assessment and certification, training investment delivery and labour supply initiatives, customer support and communications.

ITA obtained Treasury Board and Ministry approval in fiscal 2016/17 to invest up to \$15 million of its Accumulated Surplus in the Youth Trade Equipment Capital Program over a 3 year period, leading to an expected deficit during those years. The expenditure for Fiscal 2017/18 was \$4.0M (\$7.5M 2016/17). The program was established to support the capital equipment required by school districts to provide the new ITA youth trade training programs.

ITA is exempt from income taxes under the *Income Tax Act*.

2. Summary of Significant Accounting Policies

a. Basis of accounting

The financial statements are prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants Canada.

b. Tangible capital assets

Tangible capital assets are recorded at cost, which included amounts that are directly related to the acquisition, design, construction, development, improvement or betterment of assets.

The cost, less residual value, of the tangible capital assets, is amortized on a straight-line basis over their estimated useful lives as follows:

Furniture and equipment	5 years
Computer hardware and software	3-10 years
Leasehold improvements	Until the end of the lease term

Amortization is charged from the date the asset is put into use until it is taken out of use. Assets under construction are not amortized until the asset is put into productive use.

Tangible capital assets are written down when conditions indicate that they no longer contribute to ITA's ability to provide credentials and services. The net write-downs are accounted for as expense in the statement of operations.

**Industry Training Authority
Notes to Financial Statements
For the year ended March 31, 2018**

2. Summary of Significant Accounting Policies – continued

c. Employee future benefits

- i. The employees of ITA belong to the Public Service Pension Plan, which is a multi-employer joint trustees plan. This plan is a defined benefit plan, providing a pension on retirement based on the member's age at retirement, length of service and highest earnings averaged over five years. Inflation adjustments are contingent upon available funding.

The joint trustee board of the plan determines the required plan contributions annually.

The contribution of ITA to the plan is recorded as an expense for the year.

- ii. The costs of insured benefits reflected in these financial statements are the employer's portion of the insurance premiums owed for the coverage of employees during the period.

d. Prepaid expenses

Prepaid expenses include payments to private trainers for classes spanning the fiscal year end as well as other operational expenses and are charged to expense over the periods expected to benefit from the prepaid.

e. Revenue recognition

Revenues are recognized in the period when the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impractical.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability and are taken into revenue in the statement of operations as the stipulation liabilities are settled.

Contributions from other sources are deferred when restrictions are placed on their use by the contributor, and are recognized as revenue in the period when they are used for the specific purpose.

Revenue related to fees or services received in advance of the fee being earned or the service is performed is deferred and recognized when the fee is earned or service performed.

f. Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

**Industry Training Authority
Notes to Financial Statements
For the year ended March 31, 2018**

2. Summary of Significant Accounting Policies – continued

f. Expenses - continued

Grants and transfers are recorded as expenses when the transfer is authorized and eligibility criteria have been met by the recipient.

g. Foreign currency translation

Foreign currency transactions are translated at the exchange rate prevailing at the date of the transactions.

Monetary assets and liabilities denominated in a foreign currency are translated at the rate of exchange in effect at the reporting date. Revenues and expenses are translated at the rate prevailing at the transaction date. Foreign currency translation gains and losses are included in profit or loss in the period in which they arise.

h. Financial instruments

The fair value of a financial instrument is the estimated amount that ITA would receive or pay to settle a financial asset or financial liability as at the reporting date.

The fair values of cash, accounts receivable, due from government/other government organizations, accounts payable and accrued liabilities and due to government/other government organizations approximate their carrying values given their short-term maturities.

i. Measurement uncertainty

The preparation of financial statements is in conformity with Canadian public sector accounting standards. These standards require management to make estimates and assumptions that affect the reporting amounts of assets and liabilities, and disclosure of contingent assets and liabilities, at the date of the financial statements and the reported amounts of the revenues and expenses during the period. Items requiring the use of significant estimates include: collectability of accounts receivable and due from government/other government organizations, the useful life of tangible capital assets and rates for amortization.

Estimates are based on the best information available at the time of preparation of the financial statements and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these financial statements. Actual results could differ from these estimates.

Industry Training Authority
Notes to Financial Statements
For the year ended March 31, 2018

3. Due from Government and Other Government Organizations

	(in \$ thousands)	
	Mar 31, 2018	Mar 31, 2017
Provincial government	3,043	3,329
Federal government	164	86
Other government organizations	8	75
	3,215	3,490

4. Accounts Payable and Accrued Liabilities

	(in \$ thousands)	
	Mar 31, 2018	Mar 31, 2017
Accounts payable and accrued liabilities	2,077	1,376
Accrued vacation pay	167	161
Salaries and benefits payable	10	23
	2,254	1,560

5. Employee Future Benefits

ITA and its employees contribute to the Public Service Pension Plan in accordance with the *Public Sector Pensions Act*. BC Pension Corporation administers the plan, including payment of pension benefits to employees to whom the act applies. The Public Service Pension Plan is a multi-employer, defined benefit plan.

Information about obligations for retirement benefits and other employee future benefits is as follows:

a. Retirement and other employee future benefits – pension plan

ITA and its employees contribute to the Public Service Pension Plan (a jointly trustee pension plan). The Public Service Pension Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at March 31, 2017, the plan has about 59,000 active members and approximately 46,000 retired members. Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability. The latest actuarial valuation as at March 31, 2017, indicated a funding surplus of \$1,896 million for basic pension benefits on a going concern basis. ITA paid \$704 (2017: \$703) for employer contributions to the plan in fiscal 2018. The next valuation will be as at March 31, 2020, with results available in early 2021.

Industry Training Authority
Notes to Financial Statements
For the year ended March 31, 2018

5. Employee Future Benefits - continued

b. Long-term disability life insurance and health care benefits

ITA provides life insurance, dental and health care benefits to employees on long-term disability leave for a period of two years after the date of disability. The insurance carrier waives the life insurance premium for employees on long-term disability; however, ITA is responsible for the payment of the premium costs of medical, dental and Medical Services Plan under this plan.

These costs are event driven and are recorded when the long term disability event occurs. The costs of salary compensation paid to employees on long-term disability leave are fully insured through employee paid contributions and are not included in this plan.

6. Due to Government and Other Government Organizations

	(in \$ thousands)	
	Mar 31, 2018	Mar 31, 2017
Federal government	1	1
Provincial government	379	324
Other government organizations	1,726	1,355
	2,106	1,680

ITA's liabilities to government and other government organizations are all amounts payable that are due within 30 days. Other government organizations includes: colleges, universities and school districts.

7. Deferred Revenue

ITA received \$530 and \$814 in tenant inducements for leasehold improvements to the Richmond office in fiscal 2012 and 2016 respectively. This revenue is being deferred and recognized over the term of the lease.

The province has provided \$500 to support a series of innovative trades training pilots at public post-secondary trades training providers.

The federal government has provided \$99 for the ITA Essential Skills website refresh and update.

Industry Training Authority
Notes to Financial Statements
For the year ended March 31, 2018

7. Deferred Revenue – continued

	(in \$ thousands)		
	Balance Apr 1, 2017	Receipts	Transferred to revenue
			Balance Mar 31, 2018
Tenant inducement Richmond Office	918	-	(119)
Province - teacher technical training	25	-	(25)
Province - Contribution	-	500	-
Federal - Essential Skills Website	-	99	-
	943	599	(144)
			1,398

8. Fiscal Risk Management

a. Financial management risk objectives and policies

In the normal course of operations, ITA is exposed to financial risks that have the potential to negatively impact its financial performance. These risks may include credit risk and liquidity risk.

b. Credit risk

Credit risk is the risk that the ITA's counterparties will fail to meet their financial obligations to the ITA, causing a potential financial loss.

Accounts receivable primarily consists of amounts due from other governments/other government organizations; therefore, collection risk is low. ITA does not consider its exposure to credit risk to be material.

c. Liquidity risk

Liquidity risk is the risk that the ITA may be unable to generate or obtain sufficient cash or its equivalent in a timely and cost effective manner to meet its commitments as they come due.

ITA has in place a planning, budgeting and forecasting process to determine the funds required to support the ITA's normal operating requirements. ITA's annual budgets are approved by the Board of Directors.

Industry Training Authority
Notes to Financial Statements
For the year ended March 31, 2018

9. Tangible Capital Assets

2018 (in \$ thousands)				
	Furniture and equipment	Computer hardware and software	Leasehold improvements	Mar 31, 2018 Total
Cost				
Opening balance	1,391	10,993	1,806	14,190
Additions	40	1,426	-	1,466
Disposals	-	(157)	-	(157)
Closing Balance	1,431	12,262	1,806	15,499
Accumulated Amortization				
Opening balance	1,102	5,796	581	7,479
Additions	178	1,092	158	1,428
Disposals	-	(34)	-	(34)
Closing Balance	1,280	6,854	739	8,873
Net book value	151	5,408	1,067	6,626

2017 (in \$ thousands)				
	Furniture and equipment	Computer hardware and software	Leasehold improvements	Mar 31, 2017 Total
Cost				
Opening balance	1,366	9,629	1,780	12,775
Additions	25	1,716	26	1,767
Disposals	-	(352)	-	(352)
Closing Balance	1,391	10,993	1,806	14,190
Accumulated Amortization				
Opening balance	805	5,164	402	6,371
Additions	297	984	179	1,460
Disposals	-	(352)	-	(352)
Closing Balance	1,102	5,796	581	7,479
Net book value	289	5,197	1,225	6,711

Industry Training Authority
Notes to Financial Statements
For the year ended March 31, 2018

10. Contractual Obligations

ITA has entered into a number of multiple-year contracts for operating leases for premises. The lease commitments are for space costs and exclude operating costs. These contractual obligations will become liabilities in the future when the terms of the contracts are met. Disclosure relates to the unperformed portion of the contracts.

Office Leases

(in \$ thousands)

Mar 31, 2019	423
Mar 31, 2020	434
Mar 31, 2021	436
Mar 31, 2022	437
Mar 31, 2023	441
Thereafter	805

11. Expenses by Object

The following is a summary of expenses by object:

	(in \$ thousands)	
	2018	2017
Training provider services (including Youth)	84,316	86,876
CJF-ESS contractor services	10,037	10,906
Compensation and staff development	9,266	9,220
Communications	1,473	1,901
Other operating costs	2,510	3,178
Information systems/telecommunications	1,577	1,590
Other administrative costs	798	679
Amortization	1,428	1,460
Building occupancy	992	935
Loss on disposal /writeoff	123	-
	<u>112,520</u>	<u>116,745</u>

Industry Training Authority
Notes to Financial Statements
For the year ended March 31, 2018

12. Related Party Transactions

ITA is related through common ownership to all Province of British Columbia ministries, agencies, school districts, health authorities, colleges, universities, and crown corporations. Transactions with these entities, unless disclosed separately, are considered to be in the normal course of operations and are recorded at the exchange amount.

The ITA board of directors and senior leadership have confirmed they do not have related party transactions that are not at fair market value.

	(in \$ thousands)	
	2018	2017
Transfers from:		
Ministry Advanced Education and Skills Training		
- core funding	96,974	96,434
- projects CJF-ESS, LMP	10,372	11,550
Ministry of Technology, Innovation & Citizens' Services	327	366
Post secondary institutions	-	131
	<u>107,673</u>	<u>108,481</u>
Transfers to:		
Post secondary institutions	71,921	72,115
School districts	10,243	13,266
Public Service Pension Plan	704	703
Ministry of Citizens' Services	728	740
Ministry of Education	470	766
Ministry of Health	117	133
Ministry of Labour	15	22
BC Stats	19	19
Ministry of Finance	6	5
Ministry of Environment	3	1
	<u>84,226</u>	<u>87,770</u>

13. Budgeted Figures

Budgeted figures have been provided for comparison purposes and have been approved by the Board of Directors. These budgeted figures were included in ITA's 2017/18 Service Plan.

Appendix A – Additional Information

Corporate Governance

ITA follows CABRO's Best Practices Guidelines and disclosure requirements:

- Board of Directors members.
- Board Committee terms of reference (Audit Committee, Governance Committee, Human Resources Committee).
- Senior Leadership Team members.
- Board of Directors' Terms of Reference.
- Board Working Relationship with Minister.

Organizational Overview

Established under the *Industry Training Authority Act*, the purposes of ITA are the following:

- (a) to manage and support an industry training and apprenticeship system in British Columbia.
- (b) to ensure that the industry training and apprenticeship system referred to in paragraph (a) meets the Province's need for skilled workers.
- (c) to work with the government to achieve the government's objectives respecting the industry training and apprenticeship system referred to in paragraph (a).
- (d) to promote industry training programs, including by encouraging employers and individuals to participate in those programs.
- (e) other purposes the minister may prescribe.

Mission, Vision & Values

ITA's Vision: To create a world-class training and apprenticeship system for British Columbians.

ITA's Mission: To build the trades that build BC.

ITA's Values:

RESPECT. We value mutual respect in everything we do and how we do it. Nothing is more important than the respect we have for our people and the trust we put in their skills.

EXCELLENCE. We value a superior experience for all of our customers, internal and external, sensing their needs and exceeding their expectations.

INNOVATION. We value the spirit and practice of innovation. We believe that change fosters the constant improvement that is crucial for success.

COLLABORATION. We value the opinion of others, openness and transparency. With everyone at the table, and everything on the table, we deliver the best results.

Based in Richmond, ITA leads and coordinates British Columbia's skilled trades system. ITA works with employers, employees, industry, labour, training providers and government to issue credentials, support apprenticeships, set program standards and support increased opportunities in the trades.