

Ministry of Education

Operational Review Report

Algonquin and Lakeshore Catholic District School Board

September 2010



reach every student



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1. Executive Summary

This report details the findings and recommendations of the Operational Review of the Algonquin and Lakeshore Catholic District School Board (the school board) conducted by the Operational Review Team composed of external consultants from Deloitte and Ministry of Education staff. The Operational Review was conducted over three days beginning March 22, 2010.

Introduction

The Ministry plans to perform Operational Reviews of the 72 district school boards across the province. The initiative supports Ministry goals and will increase confidence in public education. The Ministry's goal is to enhance management capacity within school boards by encouraging good stewardship of public resources and by the leveraging and sharing of best practices. By identifying opportunities for continual improvement, school board administration and operations will be aligned to support the government's highest priority: student achievement.

The Operational Review Team assessed the school board's operations in four functional areas: Governance and Board Administration; Human Resource Management and School Staffing/Allocation; Financial Management; and School Operations and Facilities Management. The purpose of this was to determine the extent to which the school board has implemented the leading practices set out in the "Operational Review Guide for Ontario School Boards". The review also provides, where appropriate, recommendations on opportunities for improvement. Appendix A provides an overview summary of the Operational Review scope and methodology.

The review team found that the school board has implemented many leading practices. Noted strengths include the school board's leadership on its policy refresh plans, audit of benefit plans, and capital and renewal project planning. A summary of the findings and recommendations identified in each of the functional areas reviewed follows. Details can be found in subsequent sections of the report.

Governance and School Board Administration

The school board has adopted many leading practices in governance and school board administration, including:

- A governance model that clearly delineates the division of duties and responsibilities between the Board and the Director of Education and supports an effective working relationship.
- The development of a strategic plan for 2009-2012.
- The development of an annual operating plan. The plan includes targets for improvement, and covers areas such as human resources, financial services, and facilities. Management reports progress against the plan.

- The board of trustees and senior administration have appropriate decision-making processes to address student achievement targets and operational performance standards.
- A formal stakeholder and communications plan that actively engages internal and external stakeholders on a regular basis.

The school board has adopted components of a succession planning and talent development process, to build and sustain leadership capacity across multiple staff functions, in particular academic staff. These include projects that relate to the *employee growth and development* goal under the stewardship pillar of the strategic plan. The program, however, does not apply to all employee groups.

Recommendation:

- The school board should expand the process in place for succession planning, and develop a formal plan which includes key management positions in non-academic functions.

Human Resources Management and School Staffing/Allocation

The Human Resources (HR) department demonstrates a good level of operational effectiveness overall. It has implemented many of the leading practices, including:

- HR management builds staff capacity in understanding of HR policies and administrative procedures, and has processes to monitor compliance of policies.
- Effective labour relations, including established policies and procedures to minimize grievances.
- Management of HR and Payroll Data is adequately controlled, tracked, and reviewed.
- Financial services periodically conducts independent compliance audits of the school board's insurance carrier.
- Annual plans and processes for staff planning and allocation are maintained, and adhere with Ministry and school board parameters.

The department has not outlined its goals and priorities in an annual departmental plan. Departmental priorities are tracked through a monthly calendar detailing responsibilities and requirements for task completion. The department should develop an annual departmental plan aligned with the operating plan and overall strategic plan. This will better enable it to track and report the progress of its defined priorities and goals throughout the year.

Although the school board's annual recruitment process is strategic, (and includes targeting specific teacher's colleges and universities for academic staff) the board should develop a formal recruitment policy to formalize the process. This policy would cover organizational objectives and preferred sources of recruitment. A formal recruitment policy will also ensure that the school board meets its staff recruitment and retention goals and its application to both academic and non-academic staff.

Although the school board has developed performance evaluation programs for academic staff, it has not developed specific policies for non-academic staff. The department should develop a training program to support managers of administrative functions who will be responsible for conducting performance appraisals of staff, and also to support the development of their personal learning plans. The department is also encouraged to develop and communicate formal performance evaluation guidelines and related processes (including annual learning plans) to non-teaching staff.

The school board should continue to expand its attendance management initiatives, to build on the progress made in this area, including the disability management program. Specifically, the school board should formally document attendance management processes and procedures to provide management and employee groups with a consistent and structured approach to improving attendance. Developing a more formalized attendance management program will also ensure that HR can periodically report on the effectiveness of the attendance management process to senior management and the Board.

The school board does not conduct confidential staff satisfaction surveys or formal exit interviews. While it is noted that the school board operates in a small community and has low staff turnover, these practices could provide management with valuable input, for both professional development and policies impacting future employee relations. The school board is encouraged to consider implementing both practices.

Recommendations:

- The HR department should consider developing an annual departmental plan aligned with the operating plan and overall strategic plan. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.
- Management should develop a recruitment policy and ensure it is reviewed annually to align staff planning with student achievement.
- Management should consider expanding its evaluation/performance system to include non-academic staff.
- Management should consider developing a formal policy or procedure for the formal discipline and dismissal of non-academic staff, to ensure consistency and transparency.
- The school board should maintain appropriate processes and systems to monitor staff attendance on a timely basis.
- Management should continue to develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance across all employee groups.

- Management should periodically report to the Board and senior management on the effectiveness of its attendance management program, once it is in place.
- Management should consider developing staff satisfaction surveys, which would include all employee groups. This would improve communication with staff and provide input for professional development plans and HR policy.
- Management should consider developing a formal plan for conducting exit interviews. These interviews would provide input for HR policy as well as process and program improvement.

Financial Management

The department produces a number of positive results, through the implementation of these leading practices:

- The department's goals and priorities are documented in an annual plan, with targets, timelines, and identified accountability.
- The department provides ongoing education regarding financial policy, supported by monitoring of compliance of these policies.
- The annual budget development process is transparent and clearly communicated, incorporating input from key stakeholders, including staff, management, trustees and the community.
- Staffing costs are compared with similar school boards to ensure efficient use of resources.
- Adequate controls are in place for the management of school-based funds.
- Controls are used to safeguard non-grant revenues, while ensuring the proper reporting of revenues and expenditures from all sources.
- Procurement policies and procedures are periodically reviewed and communicated to staff with purchasing authority. Staff monitor compliance with purchasing policies.

The school board does not have an internal audit function. An internal audit function would provide added assurance that the internal financial management processes established by management are operating effectively, and in compliance with policies and procedures. Establishing a mandate for an internal audit function would assist the senior administrative team and Board in their overall governance and accountability roles. Moving forward, once this function is established, all audit plans and processes should be clearly documented, and recommendations should be implemented by management.

The school board's finance committee is currently responsible for audit. There are currently no external members on the finance committee. The school board is encouraged to create a separate audit committee with external members.

The school board does not currently have a PCard program. However, it was reported that it intends to evaluate the potential benefits of a PCard program and implement a pilot project in the near future. Currently, POs are used for local vendor accounts as well as credit card purchases by some school board staff. The school

board should analyze low-dollar spending to determine whether adopting PCards would be justified by the reduction in administration and costs of processing high-volume, low-value purchases.

The school board does not currently use Electronic Funds Transfers (EFT) for payments. Management recognizes that EFT opportunities should be explored to maximize efficiency within the Finance department.

Recommendations:

- Management should consider establishing an internal audit function giving consideration to the emerging Ministry direction to establish regional models for internal audit across the school board sector.
- When the school board establishes an internal audit function, it should ensure that any internal audit plans are clearly documented and that internal audit report recommendations are followed up and acted upon by management.
- Management and the board of trustees should consider establishing an audit committee that includes external advisors in accordance with emerging Ministry direction.
- Department staff should consider implementing the use of Purchase Cards (PCards). PCard use can reduce the volume of supplier invoices to be processed and can be a more efficient means of local purchasing. Appropriate control procedures would be put in place to support the use of PCards.
- Management should continue to explore Electronic Fund Transfers (EFT) opportunities to maximize efficiencies.

School Operations and Facilities Management

The Facilities Services department has adopted several of the leading practices in its custodial and maintenance operations, including:

- The development of an annual maintenance plan.
- Standardization of cleaning and maintenance supplies.
- An automated work-order system that is evaluated by senior administration.
- The development, implementation and monitoring of an occupational health and safety plan, including a security plan.
- On-going monitoring and maintenance of data supporting capital planning, including using SFIS and ReCAPP methodology.
- Cost effective practices in the design and use of facilities, project management controls, and maintaining and updating lists of contractors and service providers.

The department does not currently have approved cleaning standards. The school board is encouraged to develop cleaning standards to maintain consistency in site

cleanliness across the school board. Measureable cleaning standards will also allow the school board to monitor, manage, and report on results.

The school board does not have an energy management plan, and does not have targets or goals to meet energy management objectives. However, it is actively pursuing cost avoidance measures, and encourages environmental programs at its schools. The school board is encouraged to combine its various energy initiatives in an overarching energy management plan. Once the plan is in place, the school board is encouraged to communicate its energy management initiatives to all schools and other school boards.

The school board does not currently report on energy conservation savings, but intends to do so in the future. The school board is encouraged to develop a plan for reporting to ensure that energy is being used efficiently and meeting the school board's conservation goals.

Vendor billing is not currently consolidated from each utility, and multiple separate bills are currently being received. Management should ask the utility companies to provide consolidated billing in an electronic format.

The school board does not have an approved capital plan that includes a related funding plan. At present, Ministry tools are used to help guide capital planning.

Recommendations:

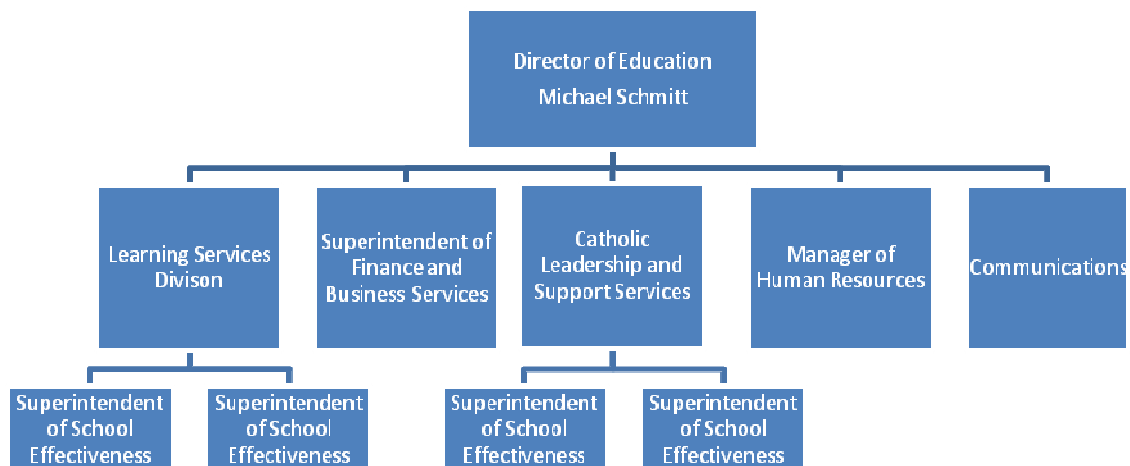
- The school board should establish cleaning standards across its school sites to ensure consistency in service levels and monitoring.
- The school board is encouraged to establish a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan.
- Successful conservation techniques used by the school board should be communicated across all schools and with other school boards to enhance recognition of energy management across the system once a program has been developed.
- Management should provide formal annual reporting to the board of trustees on the conservation savings achieved against the plan once it has been developed.
- Management should work with the utility companies to obtain consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption.
- The school board should develop an approved annual and multi-year capital plan that includes the related funding plan.

Background and Overview

1.1 School Board Profile and Structure

The Algonquin and Lakeshore Catholic District School Board is committed to one common goal: success for every student. The collective goal of parents, teachers, support staff, administration and trustees is to support, challenge, and inspire every student to achieve their full potential. Responsible for providing public education to just over 11,100 students, the school board offers a diverse range of programs in its 41 schools. The Algonquin and Lakeshore Catholic District School Board is currently facing declining enrolment.

The Senior Administration Team at the school board is composed of the Director of Education, five superintendents and the manager of human resources as follows:



1.2 Key Priorities of the School Board

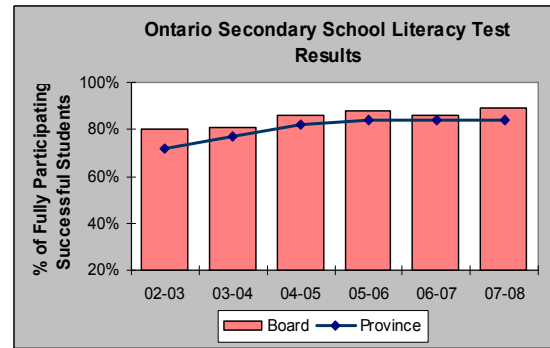
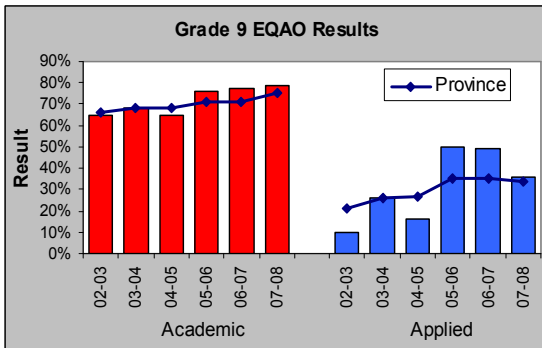
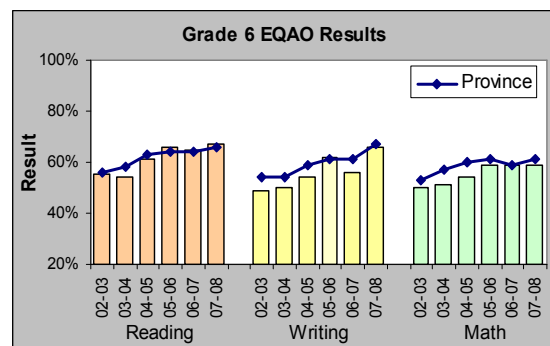
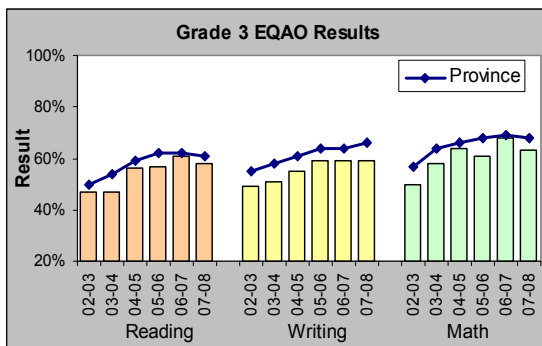
The school board has adopted the following three pillars as part of its strategic plan: discipleship, scholarship and stewardship. To support these pillars the school board has established the following objectives:

1. To provide the learners with a living example of life according to Catholic principles and therefore be a catalyst of Christian formation in the pupils.
2. To provide an environment for the child that is innovative, highly academic, and openly Christian and Catholic, so that the child can be encouraged toward a commitment to Christ.
3. To promote a Christian community that will involve children, parents, priests and the school as a vibrant living community that integrates the teaching of Christ.
4. To implement an educational philosophy and methodology consistent with the dual mandate arising from the Ministry of Education and the Roman Catholic Church.
5. To sustain the integrity of the school system as a whole while recognizing the particular needs of local school communities, consistent with the principle of subsidiary.
6. To develop the following characteristics and capacities in the students:
 - a deep personal relationship with Jesus, which is manifested in their lives
 - the spirituality of all pupils in accordance with Catholic teaching
 - the self-esteem and stability of each person
 - the physical potential of each person
 - the basic skills necessary to assist each person to contribute in his/her own way to the common good and just and peaceful relations among all people
 - a social awareness and responsibility to serve others with a respect rooted in an awareness of the inherent dignity of all persons and in solidarity with the poor and marginalized
 - a commitment to caring for all of God's creation
7. To ensure that the qualifications and professional development of teachers will be consistent with and complement the curriculum objectives and practices of the Board, and that opportunities for the ongoing faith development of staff are provided.
8. To promote managerial practices in support of all of the above objectives and in a manner that is both consistent with and promotes witness to Church teaching.

1.3 Student Achievement

The EQAO results for the school board show that students' Grade 3 scores in reading and math are below or at the provincial average. Writing at the Grade 3 level remains below the provincial average. EQAO scores for Grade 6 are similar in that for all three measures, reading, writing and math trend with and are below or at the provincial average.

At the secondary level, Grade 9 EQAO results from 2005-06 on are all above the provincial average, where as in the three years previous, the results were at or below the provincial average. In the Grade 10 Ontario Secondary School Literacy Test (OSSLT) results are above the provincial average. The following charts show the school board's EQAO and OSSLT results over the last seven years.



1.4 Fiscal Overview

The school board has presented balanced budgets to the Ministry for the past two years.

The school board has been actively monitoring its ability to finance its capital commitments. The school board has completed its Capital Liquidity Template, which demonstrates that its existing capital debt is fully funded. Management will continue to work with Ministry staff on any new capital projects.

The following tables provide a fiscal overview of the school board:

| FINANCIAL DATA | Algonquin and Lakeshore Catholic DSB | | |
|---|--------------------------------------|------------------------------------|---------------------------------|
| | 2007-08 Financial Statements | 2008-09 Financial Statements | 2009-10 Revised Estimates |
| Summary Financial Data | | | |
| Revenues: | | | |
| Legislative Grants | \$96,407,924 | \$102,738,025 | \$104,726,858 |
| Local taxation | \$20,984,529 | \$20,526,774 | \$20,719,381 |
| Board Revenues | \$3,729,536 | \$2,678,546 | \$1,562,086 |
| Other Operating & Capital Grants | \$2,312,319 | \$1,941,582 | \$5,408,142 |
| Total Revenues (Schedule 9) | \$123,434,308 | \$127,884,927 | \$132,416,467 |
| Expenditures: | | | |
| Operating expenditures | \$118,262,115 | \$122,534,601 | \$131,419,210 |
| Capital expenditures - Before transfers from reserves | \$3,436,270 | \$3,943,937 | \$3,549,508 |
| Transfer to (from) Reserves | \$1,735,923 | \$1,406,378 | -\$2,552,249 |
| Total Expenditures | \$123,434,308 | \$127,884,916 | \$132,416,469 |
| In-year Surplus (Deficit) | \$0 | \$11 | \$0 |
| School Board Reserves and Deferred Revenues: | | | |
| Reserve for Working Funds | \$478,471 | \$478,471 | \$0 |
| WSIB | \$819,100 | \$1,000,000 | \$1,012,000 |
| Working Fund Reserve Technology | \$400,000 | \$600,000 | \$600,000 |
| School Budgets | \$1,087,730 | \$1,626,701 | \$1,502,435 |
| Working Fund Reserve Declining Enrolment | \$1,453,166 | \$1,949,513 | \$0 |
| GPL Reserve | \$11,843,055 | \$12,570,483 | \$12,437,884 |
| Total Reserve Funds (Schedule 5) | \$16,081,522 | \$18,225,168 | \$15,552,319 |
| Pupil Accomodation Allocation Reserve | \$0 | \$0 | \$283,445 |
| Improved Access for Special Education Reserve | \$39,141 | \$39,611 | \$40,086 |
| Proceeds of Dispositions Reserve- School Buildings | \$346,037 | \$207,313 | \$208,557 |
| Education Development Charge Reserve | \$509,977 | \$644,854 | \$626,390 |
| Energy Efficient School - Operating | \$0 | \$205,477 | \$0 |
| Energy Efficient School - Capital | \$0 | \$302,883 | \$302,883 |
| Total Deferred Revenues (Schedule 5.1) | \$895,155 | \$1,400,138 | \$1,461,361 |
| Total Board Reserves and Deferred Revenues | \$16,976,677 | \$19,625,306 | \$17,013,680 |

1.5 Key School Board Statistics

The following table highlights key statistics for the school board. There has been a declining enrolment trend since 2002-03.

Summary Board Statistics

| | 2002-03 Actual | 2009-10 Revised Estimates |
|--|---------------------------|--------------------------------------|
| Day School Enrolment: | | |
| Elementary Day School ADE | 8,411 | 6,893 |
| Secondary Day School ADE | 4,145 | 4,240 |
| Total Day School Enrolment | 12,556 | 11,133 |
| Primary Class Size: | | |
| | 2003-04 | 2009-10 |
| % of Classes Less Than 20 | 40% | 92% |
| % of Classes Less Than 23 | 65% | 100% |
| Average Class Size - Jr/Inter | 25.71 | 24.66 |
| % of 3/4 Classes 23 & Under | 33% | 100% |
| % of Combined Classes | 52% | 64% |
| Staffing: | | |
| School Based Teachers | 740.00 | 720.00 |
| Teacher Assistants | 137.00 | 225.00 |
| Other Student Support | 62.00 | 112.00 |
| School Administration | 51.00 | 47.00 |
| School Clerical | 64.00 | 65.00 |
| School Operations | 105.00 | 105.00 |
| Other Non-Classroom | 47.00 | 48.00 |
| Total Staffing | 1,206 | 1,322 |
| Teacher - Pupil Ratio | 1 : 17 | 1 : 15 |
| FTE Staff per 1,000 Pupils (ADE) (Note: Impacted by Class Size and Special Education) | 96.1 | 118.8 |
| Total Salary & Benefits as % of Net Operating Expenditures | 73.5% | 80.1% |
| Special Education: | | |
| Special Education Incremental Expenditures | \$9,733,826 | \$17,219,784 |
| Special Education Allocation | \$9,215,524 | \$15,425,567 |
| Spending above Allocation (Reserve) | \$518,302 | \$1,794,217 |
| School Utilization: | | |
| Number of schools | 42 | 41 |
| Total Enrolment (ADE) | 12,556 | 11,132 |
| School Capacity (Spaces) | 11,156 | 11,266 |
| School Utilization | 112.6% | 98.8% |
| Board Area (Km2) | 15,672 | 15,672 |
| Number of Trustees | 8 | 11 |

2. Governance and School Board Administration – Findings and Recommendations

The school board’s governance model and administrative organizational framework make a significant contribution in helping the Board, director, senior administration and community stakeholders support both student achievement and effective school board operations.

Governance and school board administration processes are reviewed to:

- Understand how the governance model supports operational effectiveness and delineates the division of duties between the Board and the administration;
- Assess the development of the annual plan (including the goals/priorities) and actions to engage and communicate with key stakeholders and the related reporting against the plan;
- Assess how policies and related procedures are generated and maintained;
- Determine whether staffing levels and organization structures provide for clarity of roles and accountability sufficient to carry out the school board’s objectives;
- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

This section provides a summary of the findings and recommendations of our assessment of the school board’s adoption of the leading practices relating to the governance and school board administration. Our findings are a result of our review of the data provided by the school board and our fieldwork, which included interviews with the Chair, the Director and senior staff of the school board.

The following table summarizes the leading practices defined for governance and school board administration, and identifies where evidence showed that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Governance and School Board Administration | Evidence of Adoption? |
|--|-----------------------|
| Establishment of an Effective Governance Model | |
| The school board’s governance model clearly delineates the division of duties and responsibilities between the board of trustees and the director of education to support an effective working relationship. | Yes |
| Development of the Board’s Strategic Direction and the Annual Operating Plan | |

| Leading Practices – Governance and School Board Administration | Evidence of Adoption? |
|---|------------------------------|
| The board of trustees, using a consultative process, develops and communicates a multi-year strategic plan that provides a framework for annual planning. | Yes |
| The director of education and senior staff develop an annual operating plan of their goals/priorities, incorporating both academic and non-academic departments. The plan is aligned with the Board's multi-year strategic plan and has goals that are specific, measurable, achievable, relevant and timely. | Yes |
| The senior administration periodically/annually report to the Board on the status and outcomes of the school board's strategic plan and annual operating plan. | Yes |
| Decision-Making Processes | |
| The board of trustees and senior administration have appropriate processes for decision making to address student achievement targets and operational performance. | Yes |
| The board of trustees and senior administration have appropriate processes for the establishment and regular maintenance of policies and administrative procedures for the efficient and effective operation of the board. | Yes |
| Organizational Structure and Accountability | |
| The organizational structure has clearly defined organizational units that delineate roles and responsibilities, minimize administrative costs and ensure effective and efficient operation. | Yes |
| A departmental organization chart (supplemented with a directory of key staff contact information) is publicly available on the board's website. | Yes |
| Succession and Talent Development | |
| As part of the Ministry's <i>Ontario Leadership Strategy</i> , the director of education, with support from HR, has established a formal Succession and Talent Development Plan to build and sustain leadership capacity. | No |
| Stakeholder Engagement | |
| The board of trustees and senior administration proactively engage internal and external stakeholders on a regular basis and through a variety of communications vehicles (e.g., websites, e-mail, memos, town halls, etc.). | Yes |
| Key senior staff from all functional areas are members and participants in sector committees of provincial associations and/or Ministry workgroups. | Yes |

Establishment of an Effective Governance Model

The school board has adopted and documented a governance model that clearly delineates the roles and responsibilities between the Board of Trustees (Board) and senior administration. The governance structure is supported by ten experienced trustees and one student trustee. The relationship between the Director and the Chair is reported as being collegial and collaborative. This is similar to the relationship between the Chair and other trustees, as many of the trustees have served on the Board for over 10 years.

The governance model is described in a combination of Board's by-laws (including By-law 2.0, Definition of Trustee and By-law 6.0, Rules and Responsibilities of Conduct for the Meetings of the Board of Trustees) and the Board Handbook. Together, these documents clearly delineate the roles and responsibilities between administration and trustees. The Board Handbook stipulates that the Board sets policy, and senior administration, through the Director, establishes procedures and implements operating plans and practices. A job description for the Director of Education (Director), duties of the Chair and Vice-Chair and the roles of the Board members are also included in the Board Handbook.

The school board reported that it has plans to review and potentially incorporate elements of governance found in "Bill 177: An Act to amend the Education Act with respect to student achievement, school board governance and certain other matters" (Bill 177). The school board is encouraged to carry out the review and ensure that the current Board Handbook and its policies and procedures are fully aligned with the principles set out in the bill.

Training is provided by senior staff to each new Board member during a half-day orientation session after each board election. Ongoing informal mentoring for new trustees is provided by long-standing trustees. Yearly orientations are also run for student trustees, as they serve annual terms.

The Director's performance is evaluated annually, using the school board's strategic plan and the Catholic framework. This framework is based on the following six principles: to work in partnership, "on our journey", excellence, Catholic education, lifelong learning, and caring and contributing citizens. Input for the evaluation is sought by the Chair and trustees, the senior administrative team, school principals, and labour representatives. The Board reported that extensive stakeholder input into the Director's performance appraisal provides a well-rounded view of the Director's performance and helps ensure accountability.

The Board works directly with the senior administration team through the committee structure. In addition to the Committee of the Whole, the school board has a number of committees as follows:

Standing committees:

- Issues & Direction Committee
- Finance & Operations Committee

Advisory committees:

- Aboriginal Education Advisory Committee

- Algonquin and Lakeshore Catholic Education Foundation
- Catholic Character & Culture Steering Committee
- Catholic School Council Association
- Social Justice Committee
- Special Education Advisory Committee

Ad Hoc Committees of the Board:

- Frontenac Food Sharing Project (East)
- Food For Learning Committee (West)
- Kingston Coalition for Active Transportation (KCAT)
- Member of Provincial Parliament (MPP)/ Board Liaison
- Pupil Accommodation Review Committee
- Safe Schools Steering Committee
- School Year Calendar Committee
- Supervised Alternative Learning for Excused Pupils (SALEP)
- Suspension/Expulsion Committee
- Teacher/Trustee Liaison Committee

There are currently no Board policies, procedures or terms of reference supporting the establishment and composition of Board and staff committees. Trustee committee appointments are completed at the inaugural meeting of the new Board every four years. Principals and supervisors serve yearly terms, and are appointed to committees annually in September.

While there is no formal process to assess the performance of the Board of Trustees, the Board is held to the guidelines in the Board handbook titled: “The Role of the Trustee” which serves as the trustees’ approved code of conduct. In addition to monitoring adherence to the code of conduct, the Board assesses its performance based on the progress achieved against the school board’s strategic goals.

Development and Reporting of Annual Goals and Priorities

The school board is currently implementing its three-year strategic plan for 2009–2012. The current strategic plan was developed with the input of Board members, and was part of a school board rebranding process that set out to better align the school board and its staff under common goals. The strategic plan is based on three pillars: discipleship, scholarship, and stewardship. This plan is reviewed and updated annually as part of the budget process. Prior to this plan, the school board’s planning was done on an annual basis.

Under each of the school board’s three strategic pillars are a number of goals which are both academic and non-academic in nature. They are as follows:

Discipleship:

- Catholic character and culture
- Safe and nurturing community
- Equity and inclusion

Scholarship:

- Higher student achievement
- Equity and excellence
- Engagement and confidence

Stewardship:

- Employee growth and development
- Environmental practice
- Risk management
- Information technology
- Pupil accommodation

Each goal has an indicator of how success will be measured, a target, and specific projects and actions to maximize performance. Accountability for the eight goals set forth is achieved by assigning a “champion” from the senior administrative team. The champion monitors progress regularly and notifies the senior administrative team on progress.

The strategic plan is revisited monthly, and goals are reported on at weekly senior administration meetings. The electronic format of the strategic plan allows for the Director and superintendents to make changes and updates directly. These changes are visible to all and help to maintain continuity across departments, allowing all areas to stay updated on respective progress. The strategic plan includes high expectations for student success, which are integrated into the scholarship pillar of the plan.

The strategic plan includes both academic and non-academic goals and action plans. As a result, the annual operating plan is drawn directly from the goals set out in the strategic plan. This stand-alone operating plan carries over the assigned duties and responsibilities for staff and senior administration, and is monitored alongside the strategic plan at the monthly Board meeting. In-year progress is tracked through weekly and monthly updates, as well as through presentations by individual schools at Board meetings.

The process for setting formal annual system priorities that guide the operating plan is clearly documented in the school board’s “System Planning Process” document, and includes input from numerous stakeholders including labour groups, pastors, principals and vice-principals, school councils, trustees, and senior administration. The system priorities for the school year are released prior to the beginning of September. Staff are held accountable to the strategic plan through regular meetings with senior administration, as well through a report to the Board (presented in December) on the implementation of the previous year’s priorities. Following this, an interim report regarding the implementation of the current year system priorities is presented to the Board in January.

Decision-Making Process

The Board and senior administration have appropriate processes for the establishment and regular maintenance of policies and administrative procedures. The Board’s primary responsibility is to set policy and the strategic direction for the

school board. The senior administrative team develops and implements plans and procedures to ensure adherence to Board policies, and manages day-to-day operations.

The Board has a standard process for agenda setting. At the beginning of the school year, school board staff prepare an outline of all proposed agenda items and topics for presentation at each Board meeting. One week prior to each Board meeting, draft agendas are reviewed at senior administration meetings. The agenda is approved by the Director and Chair of the Board.

The school board has a clearly defined administrative procedure regarding policy development, implementation, and review. The procedure requires that requests for new policies be brought to the Board. This is done via a written submission detailing the requirement for the new policy or the need for significant amendment to an existing policy. The submission details suggestions on new content for the proposed policy, and guides Board discussion in consideration of potential new policies or revisions to existing policies.

To ensure appropriate time for discussion and debate, recommendations regarding policy changes from principals or other stakeholders are required to move through a multi-stage process, to allow for full consideration of feedback by the Board. New policies or amendments are first presented to the Committee of the Whole (COTW) and then for final approval to the Board.

Once policies or policy amendments are approved by the Board, a review date is assigned. All policies must be reviewed by the Board once during its four-year term. As policies are approved, designated school board administrators are responsible for developing and implementing accompanying administrative procedures. All policies are made available publicly on the school board's website.

Organizational Structure and Accountability

The Director of Education is supported by a team of seven senior staff. This includes two superintendents of school effectiveness under the learning services division, who hold separate portfolios. The portfolios distinguish between Grades K to 8 including all special education and Grades 9 to 12 including all student services. Similarly, the Catholic leadership and support services department has two superintendents of school effectiveness reporting to the Director. Each of these superintendents is responsible for their own portfolio, with religion and family life, leadership, information technology and safe schools under one superintendent, and international education, early learning, outdoor and environmental education and community partnership are under the other.

The superintendent of finance and business services reports directly to the Director, and is responsible for the following financial management services: accounting, IT, occupational health and safety. As well, the school board's communication officer and senior manager of human resources report directly to the Director. The organizational chart is up-to-date and publicly available on the school board's website.

The school board also maintains an internal document titled “Management Responsibilities”, which outlines the system responsibilities, reporting staff, committee memberships, learning networks and external associations of the Director and all superintendents and assistant superintendents. This document provides a road map of responsibility, providing transparency across the senior administrative team. Management noted that one of the challenges faced by the school board regarding structure has been their geographic diversity and differing pre-amalgamation systems.

Succession and Talent Development

The school board has adopted components of a succession and talent development plan to build and sustain leadership capacity across multiple staff functions. These include multiple strategic projects related to the employee growth and development goal, under the stewardship pillar of the strategic plan. The projects include goals for support staff, senior administration, and supervisors and managers. The succession and talent development program, however, is not consistent for all employee groups, nor does it apply to non-academic groups. The existing goals are monitored and measured for success.

Succession and talent development are managed through the Catholic leadership and support services department, rather than the school board’s HR department. Plans and talent development initiatives are at various stages, depending on the staff group. The school board has collected data on the training needs of academic staff, and training initiatives are currently underway for academic supervisors and managers. Formal mentorship programs are in place for principals, vice-principals, assistant supervisory officers, and supervisory officers.

Succession development issues are measured and monitored on an annual cycle for academic staff as well as being directed by the Catholic leadership and succession plan. No such plans have been rolled out for non-academic staff.

The school board is encouraged to formalize its succession and talent development plans, and to expand existing programs or target new offerings to non-academic staff. This will help build and sustain leadership capacity across the school board.

Stakeholder Engagement

The school board and the board of trustees communicate with the community with the help of the communications officer. The communications officer reports directly to the Director, who is ultimately responsible for school board communication with external stakeholders. Communication is done in a number of ways, and has recently been focused on a branding and advertising initiative related to the school board’s three pillars of discipleship, scholarship, and stewardship. The initiative includes radio and television ads, webcasts, monthly e-news e-mails, and regular press releases.

The school board’s communications plan is summarized in a departmental calendar that outlines required tasks and ensures accountability by responsible staff. This plan is updated weekly through scheduled meetings between the communications officer

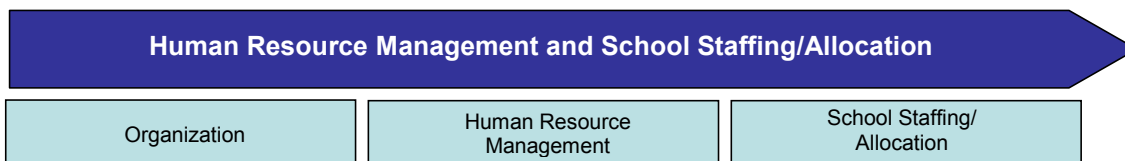
and the Director. The creation of the advisory board on aboriginal issues helps the school board stay connected to the aboriginal community, and informed on issues that may be affecting aboriginal students.

Members of the senior administrative team are actively involved at various provincial and national forums, including membership in the Ontario Association of School Business Officials (OASBO), the United Way Cabinet, the Eastern Ontario Catholic Curriculum Co-operative, and the Regional Student Success Council, among many others. Participation in an external association helps ensure the sharing of best practices from across the sector.

Recommendation:

- The school board should expand the process in place for succession planning, and develop a formal plan which includes key management positions in non-academic functions.

3. Human Resource Management and School Staffing/Allocation – Findings and Recommendations



Effective management of human resources ensures an adequate number of qualified staff throughout the organization can perform their prescribed duties. Policies and procedures to develop staff are in place, through performance appraisals, professional development and support services. Staff allocations to schools and classrooms meet the Ministry’s class size requirements, and are congruent with the board’s collective agreements and allocation models.

The following is a summary of our assessment of the school board’s adoption of the leading practices under the processes identified above. All findings are a result of a review of the data provided by the school board and on-site fieldwork, which included interviews with all key HR staff, as well as follow-up and confirmation of information.

3.1 Human Resources Organization

The review of the organization of the HR department assesses:

- Whether appropriate policies and procedures have been established and maintained to support the HR functions and required priorities, and whether they are aligned with the school board’s directions;
- Whether an annual departmental plan setting out the goals and priorities and their alignment to the school board’s strategic directions has been established;
- Whether the roles and responsibilities of staff support the key functions, activities and practices of HR;
- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for HR organization and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Human Resource Organization | Evidence of Adoption? |
|---|-----------------------|
| Development and Reporting of Annual Goals and Priorities | |
| The HR department's goals and priorities are documented in an annual department plan. They are aligned to the annual school board operating plan, accessible by key stakeholders. The plan incorporates measurable targets, specific timelines and identified responsibilities. | No |
| Organizational Structure and Accountability | |
| The HR department has clearly defined organizational units and delineates the respective roles and responsibilities. A current organizational chart is available to the public. | Yes |
| Senior HR staff has appropriate designations (e.g., Certified Human Resource Professional, etc.). | Yes |
| Monitoring and Communication of Policies | |
| HR management has processes in place to monitor HR policy compliance by all staff and management. | Yes |
| HR management builds staff capacity in understanding of HR policies and administrative procedures. | Yes |

Development and Reporting of Annual Goals and Priorities

The HR department is guided by its mission statement: *“to support student learning in our faith-based system through the establishment of innovative human resources solutions that are aligned with the Board’s strategic goals.”* The department has a number of departmental priorities that are tracked through a monthly calendar, which details individuals responsible for each priority and requirements and measure for task completion. These tasks are aligned with the school board’s overall strategic plan.

Annual departmental planning takes place at yearly meetings prior to the school start, resulting in a departmental calendar. The calendar, which directs the department’s strategy, is drawn directly from the school board’s strategic plans. The calendar’s timeline includes tasks and the individuals responsible for each. The department reviews the calendar monthly, and makes adjustments where required.

In 2007, the department completed an internal review, and has moved to a structure that better supports a strategic approach to HR management. At the time of the internal review, it was found 80 per cent of the HR manager’s time was dedicated to the management of labour relations. As a result, the department hired a labour relations specialist, and has recently hired another HR manager to focus on attendance and disability management.

As the HR department continues to its transition towards becoming much more strategic, HR staff are developing closer working relationships with other departments. For example, a project presently being implemented in collaboration

with Financial Services will help better track employee attendance and associated costs.

HR measures and reports to senior administration on departmental performance in a number of key areas, such as labour relations, recruitment and staffing, attendance and return to work, professional development, negotiations and collective agreements. The department has not used an employee satisfaction or commitment survey, but is encouraged to do so in order to capture and incorporate client feedback into the HR department's service delivery model and to improve overall department performance.

Although the school board is carrying out a number of key initiatives, it currently does not track its departmental priorities and initiatives through a formal annual departmental plan. The department is encouraged to develop an annual departmental plan aligned with the school board's overall strategic plan and operating plan, and incorporating timelines and accountabilities. This will better enable the department to work more strategically, and track and report the progress of its annual goals and priorities.

Organizational Structure and Accountability

The HR department's job descriptions are accurate and up-to-date. The department has clearly defined organizational units, delineating roles and responsibilities of staff in a current organizational chart. The reporting structure of the department is posted on the school board's website, and is supplemented with contact information for all key HR staff.

Led by the Manager of Human Resources, the department is supported by nine staff. The HR department consists of staffing officers, a labour relations specialist, a human resources officer, an administrative assistant, secretaries, and two coordinators of occasional teachers and temporary staff. These coordinators are responsible for the east and west regions respectively. The recent addition of the labour relations specialist has better equipped the department to manage labour relations.

Departmental staff are qualified through a combination of professional designations, including the Canadian Human Resources Professional (CHRP), and work experience.

Monitoring and Communication of Policies

The department has recently completed a review of the policies in its purview, including staff recruitment, employee relations, grievance management, pay equity, personal information management, and a return-to-work program. New policies and procedures are communicated to staff through various means, including "E reminders" and regular staff meetings. All HR policies are posted on the school board website.

HR policy compliance is monitored through the department's active involvement in all related school board activities such as hiring. The department also maintains a close

working relationship with the superintendents of school effectiveness who have responsibility over learning services. This ensures that the HR department does not function in isolation when supporting the recruitment and hiring of academic staff.

Recommendation:

- The HR department should consider developing an annual departmental plan aligned with the school board’s overall strategic plan and operating plan. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.

3.2 Human Resource Management

The purpose of reviewing the HR management processes is to assess whether:

- Planning and processes are in place for the recruitment and hiring of the appropriate number of qualified staff to support the student achievement targets;
- Appropriate processes are in place to promote the personal and professional growth of all staff;
- Adequate systems and procedures are in place to manage employee compensation plans, labour relations, employee performance and attendance, and other support services to foster employee satisfaction;
- Opportunities to support continual improvement in the effectiveness and efficiency of all processes can be identified.

The following table summarizes the leading practices defined for HR Management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Human Resource Management | Evidence of Adoption? |
|--|-----------------------|
| Staff Recruitment/Hiring | |
| Recruitment policies and administrative procedures are reviewed annually, and are aligned with staff planning in support of student achievement. | No |
| The hiring policies and administrative procedures are standardized into one package for the respective staff groups. | Yes |
| Labour Relations | |
| HR management and the board of trustees have established labour/management committees. | Yes |
| HR management has established policies and procedures to minimize grievances. | Yes |

| Leading Practices – Human Resource Management | Evidence of Adoption? |
|---|-----------------------|
| Employee Performance Evaluation Processes | |
| HR management has policies and procedures for an employee evaluation/performance system for all staff. | No |
| HR management maintains and communicates formal disciplinary policies and procedures for all staff. | No |
| The HR department actively supports the professional development activities of the school board. | Yes |
| Attendance Management Processes/Programs | |
| The school board maintains appropriate processes and systems to monitor staff attendance on a timely basis. | No |
| Attendance management processes/programs exist that include employee supportive policies and procedures to minimize the cost of absenteeism. | No |
| Management periodically reports on the effectiveness of the attendance management processes/programs to senior management and the board. | No |
| Management of HR and Payroll Data | |
| Payroll processing is segregated from employee data records and changes to data are adequately controlled. | Yes |
| HR records are current, including the formal tracking of teacher qualifications and experience. | Yes |
| HR management has implemented an approved pay equity plan, which is reviewed periodically and amended as necessary. | Yes |
| Management of School Board's Employee Benefit Plans | |
| Financial Services periodically conducts independent compliance audits of the school board's insurance carrier to ensure adherence to the benefit plans terms and conditions. | Yes |
| Employee data is automatically synchronized between the school board and the external carriers (i.e. OTPP, OMERS and the school board's benefit provider). | Yes |
| Policies and/or procedures ensure the school board's benefit plans are managed appropriately. | Yes |
| Monitoring Staff Satisfaction | |
| Confidential staff satisfaction surveys are performed periodically. | No |
| Confidential exit interviews are performed for all staff who resign, take early retirement or transfer. | No |

Staff Recruitment/Hiring

The school board's current recruiting practices are generating a sufficient number of qualified candidates. Open positions at the school board are rare, due to the school board's declining enrolment.

There are a number of practices that help the school board meet current recruiting needs. This includes a detailed process to recruit French teachers, which is an area of challenge. In this regard, the school board makes early offers to successful candidates, to secure a commitment. The department also focuses recruitment efforts at regional universities such as Queen's University Faculty of Education, to ensure that the recruitment process is efficient and that applicants are familiar and comfortable with the school board's location.

Recruitment of teachers takes place annually. Applications are accepted through "Apply to Education". This platform works well for the department. It was reported that due to low number of applicants received for teaching positions, the department has not invested in a separate electronic system for tracking. Currently, the qualifications of applicants are tracked internally, using a spreadsheet.

The school board has established hiring policies for teaching and support staff. Interview practices have been developed over time, and align with requirements set out in the school board procedures. Before an interview, applicants are first screened by HR against the position requirements, and by the principal of the school where the position is being offered. A panel of school administrators then conducts standardized interviews for candidates who were shortlisted. The panel then suggests a short list to the hiring principal who makes the final recommendation.

To ensure long-term job satisfaction and performance, the school board places equal emphasis on the importance of qualifications and the fit of the applicant within the specific school community. Prior to hiring, the chair of the interview panel conducts reference checks for all applicants. This process is similar for both teaching and support staff, apart from the composition of the interviewing panels. For teaching staff, the panel is composed of three school administrators. The support staff panel is also composed of three individuals, usually representing the immediate supervisor, a key stakeholder (e.g. a representative from school administration) and a staff member from HR. The hiring process, including interview questions, is the same for both new and experienced applicants.

Although the school board maintains strong recruitment processes, it should develop a formal recruitment policy or strategy, to ensure transparency in the recruitment process and to provide consistency across the teaching and non-teaching staff groups. A formal recruitment policy would outline organizational recruitment objectives, ensure that the school board meets its staff recruitment and retention goals, and be applied to all staff. The policies would be reviewed annually, and aligned with staff planning and student achievement.

Labour Relations

The collective agreement process is the responsibility of Human Resources. The school board encourages open communication with the employee groups, with a focus on informal dispute resolution. It has also established labour management committees with both Canadian Union of Public Employees (CUPE) and Ontario English Catholic Teachers Association (OECTA). The manager of HR reports regularly to the senior administrative team on labour relations issues, and makes reports to the Board once or twice a year.

The HR department employs an experienced labour relations specialist who was hired to manage the labour relations portfolio of the school board. There are separate processes on grievance management for each union. Grievances by members of CUPE are first heard by the labour relations specialist, then by the manager of HR, followed by the superintendent or Director if a resolution cannot be made. Grievances by OECTA are heard via a two-step process, beginning with the labour relations specialist and subsequently moving to the manager of HR.

Employee Performance Evaluation Processes

The school board has developed draft procedures for conducting employee performance appraisals for staff, including evaluation checklists for occasional teachers, long-term occasional teachers, CUPE Local 1479 members, and support staff association members. Although these checklists and processes are in place, the school board has not formally documented performance evaluation processes for all staff.

The superintendents of schools are responsible for following up on the completion of teacher performance appraisals. Tracking of teacher performance appraisals is facilitated with software that helps ensure that all scheduled reviews are done on time. The software, which was developed and maintained in partnership with the Ottawa Catholic District School Board, is integrated with the school board's HR/payroll system. The system triggers alerts regarding critical steps, and generates letters and reports regarding the teacher performance appraisal process.

Though the school board has developed performance evaluation programs for academic staff, it has not developed specific policies for non-academic staff/professional development. The department is encouraged to expand formal performance evaluation guidelines and processes to non-teaching staff, including annual learning plans, minimum training hours and an in-depth supervisory training program for all managers of administrative functions.

Processes ensure notations regarding new teachers who have completed the New Teacher Induction Program are reported to the Ontario College of Teachers. This includes departmental strategy forms that must be submitted to HR, along with two satisfactory supervisor performance appraisals. HR then reports these results to the College of Teachers.

The school board uses a system of progressive discipline, although it was reported that no formal policies are in place. The Human Resources department (through the

labour relations specialist) provides case-by-case advice and support to senior staff on labour relations issues, to ensure consistency across the school board. These supports include standard disciplinary letter formats, and reviewing correspondence on labour relations matters before they are sent to staff. The school board should consider developing and communicating a formal policy and process governing the formal discipline and dismissal of non-teaching staff, to ensure consistency and transparency.

Staff development varies from group to group. Much of the training for academic staff is driven by Board and Ministry requirements. There has been a move to centralize professional development (PD) for support staff to the HR department. This effort began in 2008, when the school board obtained a Ministry grant for support staff training and development initiatives. With funds from this grant, the school board partnered with five other school boards to conduct a support staff training and development needs assessment. Specialized departments, such as Plant and IT, determine job-specific training needs and have responsibility for this area.

In addition to Ministry requirements and the results of the formal needs assessment, planning for PD considers ongoing feedback from employees and supervisors. This feedback is gathered through joint PD committees, or surveys conducted of specific staff groups, such as a survey of all school board principals in 2009. Sessions may be facilitated with the help of board staff, where special assignment teachers provide in-servicing for teaching assistance. The school board is also exploring partnership opportunities with local colleges to provide programs for staff. HR does not set mandatory hour requirements for PD, but monitors and facilitates mandatory training such as health and safety and other legislatively mandated training.

Out-of-province travel for PD must be approved by the employee's supervisor and the Director, and participants are often required to report back to other staff. PD is seen as a priority by the senior administration of the school board, with the intent that investments in training will result in measurable changes or outcomes. Decisions regarding PD are decided through joint professional development committees.

Attendance Management Processes/Programs

An effective attendance management system combines policies/procedures, information systems to record and analyze trends in absenteeism, and dedicated resources to develop a cohesive and consistent strategy. These elements, combined with employee wellness programs and return-to-work initiatives, form the basis of a comprehensive attendance management program. Currently, elements of such a program are not succinctly summarized in a school board procedural document or program.

The school board uses an in-house software program that integrates automated payment of occasional teaching staff and detailed coding of teacher absence. The school board plans to replace this software with a product that will automate the entire process, from the staffing of the replacement position to the final absence record for the absent staff member.

The school board recently hired an HR officer whose focus has been to develop a disability management program working with the School Board Co-operative Inc. (SBCI). Once the disability management program is functional, the school board intends to develop a formal attendance support program. This will be managed by the HR officer and coordinated as part of the disability management function.

Attendance reports are made available to supervisors, though the department does not report to the Board or senior management on attendance statistics. While the department does provide reports on attendance statistics, these reports are not tied to targets or initiatives that are driven by a formal attendance support program or strategy. In this regard, the school board is encouraged to formalize the attendance management program, and report on employee attendance in comparison with set targets and in relation to the effectiveness of key attendance support initiatives.

The school board should continue to expand its attendance management program plans, to include the formal documentation of processes and procedures. This will provide management and employee groups with a consistent and structured approach to improve attendance. A more formalized attendance management program will also ensure that HR can periodically report on the effectiveness of the attendance management process to senior management and the Board. The Board is encouraged to look at the Efficiency and Effectiveness Committee of the Ontario Association of School Business Officials (OASBO) for the *Report on Attendance Management*.

Management of HR and Payroll Data

The HR department initiates and authorizes all changes to the HRIS system. Payroll services, which is part of the financial services department, inputs the records into the HRIS system for employee information, payroll, and benefit information. The employee record is created immediately following the approval process for the new hire. The HR department maintains personnel information directly in the HRIS system. HR must authorize a change prior to payroll making changes to employee files. This process ensures a segregation of duties concerning employee records. All payroll functions are provided in-house, and all staff are enrolled in direct payroll deposit.

HR records are reported to be up-to-date for the current school year, including the formal tracking of teacher qualifications and experience. The department synchronizes teacher qualifications with the Ontario College of Teachers database, by downloading batch information directly into HRIS. New hire qualifications are confirmed through the application documents teachers submit as part of the recruitment process.

The school board has approved pay equity plans for all employee groups. The approved plans were agreed upon during the 2000 school board amalgamation. The school board does not have any outstanding pay equity issues or grievances.

Management of School Board's Employee Benefit Plans

Management reports that the school board's insurance carrier policies and returns were reviewed by an independent third party several years ago. A comparison of rates indicated that the school board's premium rates were comparable or better than those of other school boards. The Board reviews expenditure and claim data quarterly and annually, and meets with the insurance provider annually to discuss expenditure and claim data. The insurance provider maintains an internal audit capacity to be undertaken at the school board's discretion and cost.

Two staff groups have negotiated post-retirement benefits. Retirees have fully funded the actual cost of claims and administration of the plan. The cost to the school board is a fixed contribution to the individual, eliminating the usual risk associated with benefit plans. Monthly benefit reports that compare budget to actual premiums paid are submitted to the superintendent of business. Actual costs incurred are compared to budget quarterly, based on reports from the insurance provider. Any unsatisfactory costs related to benefits costs are flagged as a budgetary risk for planning processes.

The school board has currently hired the School Boards' Co-Operative Inc. (SBCI) to perform a detailed claims audit. This audit is scheduled to be completed by December 2010.

The department transmits employee and employer contributions to the Ontario Teachers' Pension Plan (OTPP) and the Ontario Municipal Employees Retirement System (OMERS) monthly, ensuring accurate and timely enrolment of all eligible employees.

Benefit plan provisions are outlined in employee collective agreements, and overall are consistent among employee groups. This consistency across agreements is one of the many ways the school board mitigates costs. The Financial Services Department is responsible for negotiating premium rates directly with the insurance provider which are approved by the department manager.

Monitoring Staff Satisfaction

The school board does not conduct confidential staff satisfaction surveys or formal exit interviews. While the school board operates within a small community and experiences low turnover, these practices can provide management with valuable input, for both professional development and policies impacting future employee relations. The school board should consider implementing both practices.

Recommendations:

- Management should develop a recruitment policy and ensure it is reviewed annually to align staff planning with student achievement.
- Management should consider expanding its evaluation/performance system to include non-academic staff.

- Management should consider developing a formal policy or procedure for the formal discipline and dismissal of non-academic staff, to ensure consistency and transparency.
- The school board should maintain appropriate processes and systems to monitor staff attendance on a timely basis.
- Management should continue to develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance across all employee groups.
- Management should periodically report to the Board and senior management on the effectiveness of its attendance management program, once it is in place.
- Management should consider developing staff satisfaction surveys, which would include all employee groups. This would improve communication with staff and provide input for professional development plans and HR policy.
- Management should consider developing a formal plan for conducting exit interviews. These interviews would provide input for HR policy as well as process and program improvement.

3.3 School Staffing/Allocation

The purpose of reviewing school staffing/allocation processes is to:

- Assess whether accurate and efficient processes are in place to forecast and plan for staffing needs to support student achievement target strategies;
- Ensure that staff optimization allocation processes are in place, supported by an effective attendance management system;
- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for School Staffing/Allocation, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – School Staffing/Allocation | Evidence of Adoption? |
|---|-----------------------|
| Processes for Annual Staff Planning and Allocation | |
| The school board's policies and procedures govern the development of an annual staffing plan and allocation process that reflects the priorities of the Board and Ministry initiatives. | Yes |
| The staff allocation process monitors adherence to key Ministry and Board policy parameters, such as: class size, prep time, collective agreement requirements and other board directions. | Yes |
| Monitoring and Reporting on Staff Allocation | |
| Systems are in place and accessible by both HR and Finance staff to establish and track an approved level of staff. | Yes |
| Management periodically reports on the actual allocation of staff, compared to the original approved allocation plan and budget (FTEs by function, department and program, actual versus budget). | Yes |
| Procedures are in place to enable adjustment of staff allocations for school-based staff, if estimates for enrolment and funding change after budget approval. | Yes |
| Management's plan for providing student support services and staffing is based on student-needs analysis. | Yes |

Processes for Annual Staff Planning and Allocation

The school board has a strong emphasis on collaboration in the staff planning and allocation process. Staff allocation is governed by the collective agreements and relevant provincial legislation. The process is based on enrolment projections, student need, class size maximums, collective agreement provisions, and resource and program needs, among others. For the allocation of staff at the elementary panel, a software package is used to generate school organizational models according to parameters and algorithms set in accordance with allocation requirements. For the secondary panel, a spreadsheet (coded to generate staff allocations based on legislated class size requirements and collective agreement provisions) is developed, reviewed and updated as needed.

Elementary Academic Staff

The allocations for elementary teachers are determined by enrolment projections, legislated class size requirements, collective agreement provisions, and program and student needs. Allocations are reviewed by school administration, human resources, the school superintendents, the joint staffing committee and the superintendent of business. Timelines for staffing are aligned with student services reviews and the special education allocation.

Secondary Academic Staff

Secondary teacher allocations are based on a number of factors, including school board policies, Ministry class size requirements, official projected enrolments, and the OECTA collective agreement. Allocations are reviewed by school administration, HR, the school superintendent, the superintendent of business, and the joint staffing committee. Careful considerations are made to ensure the timelines developed are in line with internal recruitment needs and collective agreement requirements.

The secondary staffing model also incorporates school board and Ministry initiatives such as e-learning, dual credits, International Baccalaureate (IB), international students and the needs of Ministry aboriginal initiatives.

Principal and Vice-Principal Staffing

Principal and vice-principal staffing is based on school enrolment and operational needs. These allocations are reviewed annually.

Educational Assistants (EAs)

Allocations are based on special education funding and identified student need. Student Services is responsible for reviewing student needs. Educational assistant allocations are reviewed in consultation with the superintendent of business. HR develops staffing to the approved level, ensuring collective agreement compliance. HR tracks the allocation and deployment of EAs carefully throughout the year.

Secretarial Staffing

Secretarial staffing is based on ministry funding, school enrolment, and school needs. The allocation is reviewed by senior administration.

Custodial Staffing

The allocation of custodial staff is based on square footage, number of portables, and student enrolment, set against the amount of available funding. Custodial staff allocations are not included in collective bargaining, and are done in conjunction with senior plant staff.

Professional Staff

Staffing allocation is based on the amount of available funding and needs of each department or system. All changes are approved by Administrative Council.

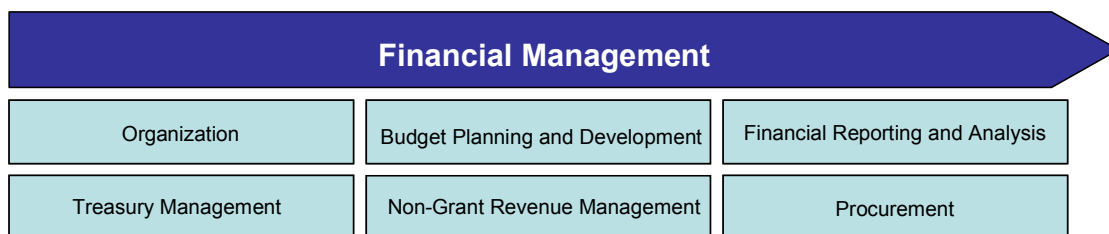
Monitoring and Reporting on Staff Allocation

Systems are in place and accessible to both HR and Finance to track staff levels. Staffing levels are consistently monitored by HR staff in consultation with the appropriate supervisor officer. School principals must review and verify school timetables and staffing levels. The process and allocation levels are reviewed by administrative committee but do not go to the Board for approval. Staffing allocations are subject to the conditions of the collective agreement and to legislated requirements. As such, they are approved in principle by the Board, and are adhered to strictly.

Processes are consistently monitored to respond to enrolment and funding changes after budget approval. Allocation of staff is a central responsibility within HR, and can

be altered based on student need analysis. These expenditure decisions are done through the superintendent of business, with support from senior administration. School board officials consider student need when making staff allocation decisions. Program review takes place as part of the regular budget planning cycle. Senior staff, with representation from school administration, review all school board programs to assess the budget impact and the ongoing need and viability of programs.

4. Financial Management – Findings and Recommendations



The financial management of the school board ensures the efficient and effective use of fiscal resources. Financial management ensures that the annual budget is developed within the Ministry’s allocation and is aligned with student achievement targets. It also ensures that appropriate financial policies and procedures are in place to manage resources. Financial and related business processes contribute to an appropriate level of transparency in the allocation and use of the budget by the various departments. They also ensure that the reporting of results to the Board and other school board stakeholders reflects the approved goals/priorities relating to student achievement.

The following is a summary of our assessment of the school board’s adoption of the leading practices under the processes identified above. All findings are a result of a review of the data provided by the school board and on-site fieldwork, which included interviews with all key finance management staff, as well as follow-up and confirmation of information.

4.1 Finance Organization

The purpose of reviewing the organization of the finance department is to assess:

- The establishment of policies and procedures to support the key finance functions, activities and required business priorities and their alignment with student achievement targets;
- Financial department support of the overall goals/priorities and accountability measures established by the school board;
- The efficiency and effectiveness of department structure and support of the roles and responsibilities for the key functions, activities and practices;
- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for the Finance organization, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Finance Organization | Evidence of Adoption? |
|---|-----------------------|
| Development and Reporting of Annual Goals and Priorities | |
| The finance department's goals and priorities are documented in an annual department plan that is aligned to the annual school board operating plan accessible by key stakeholders. The plan incorporates measurable targets, specific timelines and identified accountability. | Yes |
| Organizational Structure and Accountability | |
| The finance department has clearly defined organizational units and delineates the respective roles and responsibilities. A current organization chart is available. | Yes |
| Finance department staff have the appropriate finance/accounting designations and experience. | Yes |
| Monitoring and Communication of Policies | |
| Finance management has processes in place to monitor finance policy compliance by all staff and management. | Yes |
| Management provides scheduled finance policy and procedures awareness, training and skills development sessions. | Yes |

Development and Reporting of Annual Goals and Priorities

The department develops an annual departmental plan, with clear goals and priorities aligned to the school board's strategic goals. The plan includes detailed actions, accountabilities, timelines, allocated resources, and ongoing notes regarding the status for each action or goal.

Progress against the department goals is managed and monitored by staff, and reported to the Manager of Financial Services, and subsequently to the Superintendent of Finance and Business Services (SBO), who is accountable for the achievement of departmental goals. The SBO and the Manager of Financial Services share department goals with the rest of the school board through the senior administrative team. The department's strategic goals are reviewed by the Manager of Financial Services at monthly supervisor meetings, to ensure continued alignment of departmental activities and priorities.

The department's goals and priorities are developed annually by the SBO and Managers within the Financial Services department, who reflect on informal feedback collected from staff and other internal stakeholders. Potential initiatives are then prioritized by aligning them with the school board's longer-term strategic goals and Ministry directives. The annual departmental plan is then shared with the administrative team before being incorporated into the annual budget, which is reviewed and approved by the Board of Trustees. Once the plan has been formally approved, it is made available internally to all staff, through an online document management and collaboration tool.

Organizational Structure and Accountability

There has been some growth in the Finance department over the past 10 years. All roles and responsibilities of management staff are clearly documented and defined, and an organizational chart is available on the school board website. Responsibilities of the SBO and the three departmental managers are summarized in an internal document with system responsibilities, reporting staff, committee membership, external associations and designated special projects. Through this document, the department's job descriptions are kept accurate and up-to-date.

Finance department staff have appropriate finance and accounting designations and are supported by industry experience. Positions requiring designations have them built into job descriptions. The school board reports a clear segregation of duties between management reporting and expenditure authorization. This is achieved through annual external audit checks, the financial system's user-based secure log-in and the centralized monitoring of both spending and reporting functions by managers and the SBO. Segregation of duties is further supported by detailed job descriptions.

Monitoring and Communication of Policies

The finance department is responsible for developing finance and administrative policies and procedures for purchasing, corporate credit cards, expenses, hospitality, and investment, among others. The department reported an increased focus on centrally monitoring purchasing policy, as well as those policies related to non-grant revenue, such as school-generated funds. Compliance of these policies and others are monitored through proactive tracking of staff expenditures and banking by Finance department staff.

The department builds staff capacity in the understanding of finance policies and procedures through various means. Newsletters are circulated to staff every two to three months, with tips and reminders and departmental memos reviewing new or updated processes or policies circulated when required. In-service training for principals and vice-principals, secretaries and other staff groups is conducted annually to build policy awareness and compliance among staff.

Although cross-training has not been formally implemented, Finance department staff, including managers, have sufficient knowledge to perform critical tasks in the other functions within their department. The number of impending retirements within the department has recently increased the informal transfer of job-skill knowledge among staff. The department also feels that the small number of centrally located staff has further enabled informal mentoring and cross training.

4.2 Budget Planning and Development

The purpose of reviewing budget planning and development processes is to:

- Understand the linkages between the Board' goals and priorities and the operational budgeting process;

- Assess whether sufficient transparency and controls exist in the budget planning and development process;
- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for budget planning and development, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Budget Planning and Development | Evidence of Adoption? |
|---|-----------------------|
| Annual Budget Development Process | |
| The annual budget development process is transparent, clearly communicated and incorporates input from all key stakeholders including management (with principals), board of trustees and the community. | Yes |
| Management has adopted an integrated (at school board and school levels) approach to enrolment forecasting that drives the budget process. | Yes |
| Budget development processes account for all required cost and revenue changes. | Yes |
| Staffing costs are compared with similar school boards and the funding model to ensure efficient use of resources. | Yes |
| Risk Mitigation and Board Approval | |
| Management identifies and documents all significant risks during the budget planning process and develops strategies to mitigate the risks of spending beyond authorized/budgeted levels. | Yes |
| The annual budget presented for approval demonstrates that it is linked to the Board-approved goals and priorities including student achievement targets. It provides useful and understandable information for all stakeholders. | Yes |

Annual Budget Development Process

The school board has developed an annual budget development process that is transparent, clearly communicated, and incorporates input from key stakeholders. The annual budget presented for approval demonstrates that it is linked to the strategic goals and priorities of the Board, including student achievement targets. The budget clearly outlines budget variances, and provides relevant information for a wide audience of stakeholders.

The budget development process is managed through the budget review committee, and is clearly outlined in the department's budget planning documents. The budget planning calendar provides a start-to-finish outline of the budget development process, while the accompanying documentation provides task descriptions, responsibilities, and due dates for each detailed calendar item. Part of the process includes an informal scan of risks that could influence budgeting. These risks are carried over year-to-year and adjusted appropriately when required. The Board is informed of identified budgetary risks. The budget development process takes place at the same time as the yearly review of the school board's strategic plan so the budget process is closely aligned with the planned strategic goals of the school board.

Information (including enrolment and budgeting information) is shared with coterminous school boards throughout the budgeting process. This facilitates program planning and development across the three school boards. Examples of shared programs underway or being considered are IT disaster recovery, privacy and information management, and summer school.

Input and feedback from staff and stakeholders is formally incorporated in the budgeting process. Principals are given the opportunity to provide formal input into the budgeting process through the school board's electronic document sharing system, while formal feedback from the provincial Catholic School Council is captured during roundtable sessions facilitated by senior staff. Open public meetings, however, are no longer held because of limited participation. The largest determinate of the budgeting process is Ministry funding, and final decisions regarding the budget are not made until funding is confirmed. When considering budget requests, the budget review committee considers all programs equally.

Enrolment projections play an important role in the budget process. Historical enrolment trends, local development information, and demographic statistics are fed into the development of enrolment projections by the plant department. Staff are supported by an external consultant who has developed a 15-year projection. This is compared to projections done in December of each year by the finance department. HR creates its own staffing projections, which are then compared (by the budget review committee) to plant and finance projections. Once the final enrolment projections are set, staffing is decided, with input from all SOs. There are also holdbacks built into secondary staffing projections to accommodate the second term, where historically there have been reductions in enrolment after the December holidays.

The budget development process accounts for all required cost and revenue changes. For example, Payroll Services analyzes benefits expenditure forecasts against historical variances, since payouts have been a major factor in past year budget variations. Benefits cost containment is further supported by a recently-hired member of the HR staff, who is focused on improving long-term disability and attendance management procedures. Every few years, the school board performs a more formal and exhaustive expenditure review. In 2006-07, significant expenditure cuts were made to address the school board's budget deficit.

Staffing costs are compared with similar school boards to ensure an efficient use of resources. Under the direction of the SBO, staff allocation and compensation costs

are reviewed in conjunction with HR and the applicable department. For example, educational assistant staffing and the special education resource template (SERT) were compared with those of other school boards in preparing for the 2010-11 budget.

Risk Mitigation and Board Approval

The school board has a process to identify and manage potential risk in the budget process. As part of the budget development process, the department prepares a risk document that is presented to the Board. Once the budget and risk mitigation plan have been approved, they are shared internally with management.

The risks identified for the 2009-10 budget included: declining enrolment, economic conditions, decreased international student population, the implementation of safe schools programming, leadership and succession planning, and reduction in Grants for Student Needs (GSN), among others. In response, the Finance department created a matrix to evaluate the financial risk posed by new programs or initiatives. Once risks have been evaluated and prioritized, contingencies are developed and assigned.

Mitigation steps include assigning staff to perform ongoing reviews of purchase orders and other expenditures related to the risk area. Towards the end of the year, those departments or programs at risk of being over budget are monitored more frequently. The school board is also starting to use any unspent budget to rebuild reserves, with the intention of offsetting future risks in the budget.

The Board does not have any formal policies or written procedures for dealing with unexpected revenue shortfalls, aside from the policies that govern the use of reserves. If there is a requirement to address a mid-year unexpected revenue shortfall, it requires Board approval.

The annual budget presented for approval demonstrates linkage to the school board's approved goals and strategic direction. Student success and achievement is central to the budget goals and is evident in elements such as the school board-funded programs and resources necessary to implement the annual Board Improvement Plan (BIP).

The Board of Trustees is informed of the financial status of the school board through working committees (e.g. the budget review committee), the department's regular and formal financial status presentations to the Board, and presentations on new initiatives or the status of unforeseen budget-related issues. Most changes to the allocation of budget are dealt with by the senior administrative team or finance committee. Pressing mid-year issues that impact student success are addressed through additional targeted funding for programs or specific schools.

4.3 Financial Reporting and Analysis

The purpose of reviewing Financial Reporting and Analysis processes is to:

- Assess whether procedures are in place to ensure that management, the Board and the Ministry receives timely, accurate and complete financial information of all school board activities;
- Identify opportunities to support continual improvement in the effectiveness and efficiencies of all processes.

The following table summarizes the leading practices defined for Financial Reporting and Analysis, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Financial Reporting and Analysis | Evidence of Adoption? |
|--|-----------------------|
| Integrated System for Variance Analysis and Financial Reporting | |
| The school board’s integrated financial information system provides useful, timely and accurate information for management and stakeholders. | Yes |
| Interim and Annual Financial Reporting | |
| Interim financial reports provide sufficient detail (including a comparison of actual to budget and to appropriate benchmarks and with appropriate variance explanations) for a clear understanding of the status of the current year’s budget and the outlook for the year. | Yes |
| Senior management is held accountable for the integrity of financial reporting through formal sign-off and approval procedures. | Yes |
| Management completes and files all financial reports in accordance with established timelines. | Yes |
| Audit | |
| Management maintains an independent internal audit function. | No |
| Internal audit plans are clearly documented. Internal audit report recommendations are followed up and acted upon by management. | No |
| The Board has an audit committee with external members as advisors. | No |
| The external auditor’s planning and annual reports are presented to the Board’s audit committee and any recommendations are acted upon by management. | Yes |

Integrated System for Variance Analysis and Financial Reporting

The school board uses an integrated financial system to record, track, and report financial data. Multiple functions such as general ledger, procurement, accounts payable and payroll are part of an overall financial management system, which is managed and serviced internally. One staff member is responsible for creating new accounts in the system. All changes made to financial accounts must be formally approved by departmental management before Finance will make changes.

Interim and Annual Financial Reporting

A number of factors (including variances in actual enrolment versus projections, contract negotiations, increased benefits usage, macro-economic trends and Ministry directives) can produce in-year percentage variances between budget estimates and actual costs. The board's interim financial reports allow management to track such variances and communicate them to the Board and other key decision-makers and stakeholders.

Reports that compare budget to actual are produced every two months by the Finance department, for presentation to senior administration and the Board. Data is exported from the school board's financial management system, and analyzed and reformatted in a spreadsheet by department staff. The reports identify and explain any material variance while comparing the current period to the same period from the previous year. The variance reporting provides the Board with a high-level examination of changes from predicted to actual, and short explanations are given for each account showing a material variance. The department reports that quarterly reporting permits open dialogue among senior staff, and keeps trustees informed of any pressing or potential issues in the school board's finances.

The department has a defined and documented annual financial closing procedure. A memo is circulated to all staff in May, indicating procedures and timelines of financial closing processes. Principals are reminded of their duties for year-end, and the department closely follows their calendar which outlines all staff responsibilities. As such, management completes and files all financial reports in accordance with the Ministry's established timelines. Senior staff, including the Director and Chair sign-off on yearly financial statements that are accompanied by a letter from the school board's financial auditor.

Audit

The school board does not have an internal audit function. This function would provide added assurance that the internal controls established by management are operating effectively, and in compliance with policies and procedures. Developing a mandate for the internal audit function would assist the executive leadership team and Board in their overall governance and accountability roles. The internal audit function can also help develop performance measures and indicators for programs and services. The function should report to a committee of the Board. Annual audit plans should be clearly documented. Audit report recommendations should be acted

upon by management, and plans should also be presented to and approved by the committee.

The Ministry's direction on internal auditing in school boards continues to evolve, with a regional model emerging as the preferred option. The school board should further enhance its internal audit capabilities, once there is a clear boundary on the scope of the function and the associated delivery and funding model.

The school board does not have external members on the finance committee (which currently serves as the school board's audit committee). The school board reported that it is waiting for formal Ministry documentation and direction prior to adding new members. The creation of a separate audit committee and the addition of external advisors to serve on the committee should be considered.

External members support audit committee members in understanding what constitutes sound internal accounting and operational control processes. External advisors on the audit committee would not be voting members, since current legislation only recognizes trustees as voting members on school board standing committees. The professional backgrounds of the external members could include professional accountants, lawyers or other professionals, depending on the needs of the committee and its mandate. This would ensure that an objective third-party view is applied to the review of financial statements, auditor's report, and in-year reports produced by management.

The school board provided copies of the external auditor's annual management letters, with management's response for the past three years. The audit findings report, auditor's report and financial statements are presented annually to the Board through its finance and operations committee. The audited financial statements are then approved by the Board.

Recommendations:

- Management should consider establishing an internal audit function giving consideration to the emerging Ministry direction to establish regional models for internal audit across the school board sector.
- When the school board establishes an internal audit function, it should ensure that any internal audit plans are clearly documented and that internal audit report recommendations are followed up and acted upon by management.
- Management and the board of trustees should consider establishing an audit committee that includes external advisors in accordance with emerging Ministry direction.

4.4 Treasury Management

The purpose of reviewing treasury management processes is to assess:

- Whether processes are in place to ensure the optimal use of cash, investments and borrowings within the school board;

- Whether sufficient internal controls exist to support cash management, investments and borrowings;
- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for treasury management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Treasury Management | Evidence of Adoption? |
|--|-----------------------|
| Cash and Investment Management | |
| Existence of an efficient cash management process to maximize interest income, using short-term investments where appropriate and to ensure that the school board’s debt service costs can be met to maturity. | Yes |
| Cash management activities are consolidated with a single institution. | Yes |
| Management periodically reports to the Board on the performance of the investment activity and the approved investment policy in accordance with the <i>Education Act</i> . | Yes |
| Management periodically compares the school board’s banking terms and conditions to those of similar school boards. | Yes |
| Management monitors financial risk related to cash/investment management and has a plan to mitigate associated risks. | Yes |

Cash and Investment Management

The school board’s cash management process minimizes idle cash by monitoring daily cash flows against forecasts. The school board maintains general interest-bearing accounts for the majority of its cash. Each quarter, the department monitors rates being offered through Guaranteed Investment Certificates (GICs) to ensure that the school board continues to maximize its return on investment. Current low interest rates have discouraged the school board from making any long-term investments.

Bank reconciliations are performed weekly by finance department clerks, and bank account balances are reviewed daily by the supervisor of accounting, with cheque runs taking place weekly. There is no formalized monthly plan to review investments. Rates of return are reviewed by staff whenever there are changes in the bank’s interest rates. The accounting supervisor, along with all other staff involved in cash management, is bonded through the Ontario School Boards’ Insurance Exchange (OSBIE).

Management has consolidated cash management activities for the school board and most schools with a single institution. The school board has not formally mandated that schools use the school board's banker for school-generated funds. This is in order to provide flexibility for those schools in small towns where there is a limited number of banks. However, for all other schools, the school board is in the process of making it more attractive for schools to use its banking provider. Where possible, the school board is encouraged to expand its consolidated banking model, to decrease costs, increase returns, and strengthen internal controls.

Management periodically compares borrowing costs of other school boards through Ontario Association of School Business Officials (OASBO) data as a way to review and benchmark their key banking relationship. Management reports on financial risk related to cash/investment management to the Board annually. In spite of not having any investments, the school board sees the benefit in monitoring and reporting on the benefits of keeping cash in an interest bearing account, as compared to other short-term and long-term investment products.

All cash management transactions are reviewed and approved by finance staff, to ensure that there are no unusual accounting transactions. Copies of all financial institution agreements and contracts are kept in a secure location within the Finance department. The control of wire transfers is maintained by the segregation of the approval from the request.

4.5 School-Based Funds and Non-Grant Revenue Management

The purpose of reviewing school-based funds and non-grant revenue management processes is to:

- Assess whether procedures are in place to ensure the timely, complete and accurate recording of the different types of school-based funds and non-grant revenue;
- Assess whether internal controls exist to support appropriate cash handling and cash management;
- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for school-based funds and non-grant revenue management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

| Leading Practices – School-Based Funds and Non-Grant Revenue Management | Evidence of Adoption? |
|--|-----------------------|
| Management of School-Based Funds | |
| Management ensures adequate controls are in place to safeguard school-based funds and coordinate the annual reporting of revenues and expenditures from schools and school councils. | Yes |
| Management of Non-Grant Revenue | |
| Management ensures adequate controls are in place to safeguard non-grant revenue and coordinate the annual reporting of revenues and expenditures from all sources. | Yes |
| Board budget identifies revenue and expenditure for each EPO program. Management monitors activity to ensure compliance with terms and conditions. | Yes |

Management of School-Based Funds

Management ensures that adequate controls are in place to safeguard school-based funds, and coordinates the annual reporting of revenues and expenditures from schools and school councils to administrative council. Fundraising activities must adhere to the approved school board fundraising policy, and approval forms must be completed prior to approval of activity by the school board. Principals are responsible for ensuring that funds raised are used for their intended purposes. The school board has a formal review process to deal with the rare instances where there is non-compliance by a principal or staff member.

The school principal is responsible for the oversight of collecting funds at the school level. This process is managed by the secretarial staff, who make use of secure lock boxes or safes found in the majority of schools. School councils are able to make their own deposits to school bank accounts, although these deposits must be approved by the school secretary. Petty cash is accounted for through the electronic cash management system, which can be updated by individual schools, and monitored by the school board.

There are thorough procedures related to cash management and training for staff to support them. Through a process that includes meetings with principals and secretaries, a cash management process was developed for each school. The school board ensures that all new secretaries are provided with online training regarding cash management processes. A departmental help line is also in place for questions regarding financial practices. Principals have attended a fraud risk presentation by a third party consultant. The Finance department reported they receive two to three calls a day on the financial help line from school support staff. In order to further support schools in effective financial management, superintendents of schools review school-based budgets with each school principal during school visits.

The department acknowledges that the occasional use of manual cheques at the school-level poses a risk. However, this risk is mitigated through the consistent use of formalized administrative procedures, the online monitoring of transactions by finance staff, school administrative staff training and the availability of finance staff online to support school staff. In addition, school board procedures ensure that manual cheques are secure when not in use, and that principals are responsible for overseeing cheque usage at their respective schools.

Management of Non-Grant Revenue

Non-grant revenue is received through continuing education, ESL (English as a Second Language) programs, international student fees, and general community use of facilities and rentals. Significant or material non-grant revenues received by the school board have been assigned separate accounts and Education Program Other (EPO) grants have accounts which are isolated from the rest of the general ledger in order to simplify financial reporting.

The Board reviews non-grant revenue through the budget committee's examination of the budget. The Board's focus is on ensuring that the balance of all programs is run on a cost recovery model. In this regard, non-grant revenues and services are reviewed every year and can result in changes to both policy and programs. For example, an in-depth review of international student programs resulted in the decision to limit enrolment to 50 students, to ensure that staff capacity to support the program was cost-effective.

EPO grant information is first received by the Director's office, which then distributes the information to the superintendent of finance and business services and to the appropriate academic superintendents, who are responsible to copy all applicable management staff in related communication. Reporting to the Ministry is coordinated through finance, to ensure that deadlines are scheduled and internal accountability is established. Reporting on EPO grants is done by finance to senior administration, providing status on the funds, program status and who from the school board is responsible for delivery.

The school board is currently reviewing the advantages and disadvantages to a cashless schools initiative. A cashless system would help decrease the risk of delinquent accounts. Currently, schools are responsible for the write offs, which must be approved by the principal.

4.6 Supply Chain/Procurement

The purpose of reviewing supply chain/procurement processes is to assess:

- Whether supply chain/procurement policies and practices are in place to ensure that the school board acquires goods and services through an open, fair and transparent process;
- Whether appropriate internal controls support the procurement and related payment process;

- Whether school board processes ensure value for money from all acquired goods and services;
- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for supply chain/procurement, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Supply Chain | Evidence of Adoption? |
|--|-----------------------|
| Policies and Procedures | |
| Approved supply chain/procurement policies and procedures are clearly communicated to staff with purchasing authority and are periodically reviewed and updated. | Yes |
| Approved procurement policies clearly outline circumstances under which the school board will use competitive versus non-competitive procurement methods. | Yes |
| Contract award criteria include elements other than the lowest cost, such as total cost of ownership, value, quality, vendor performance, etc. | Yes |
| Purchasing managers monitor purchasing activities for compliance with the Board’s procurement policies and procedures. | Yes |
| Participation in Group Purchasing Initiatives | |
| Management evaluate and develop strategies to increase purchasing power and minimize the cost of goods and services procured. | Yes |
| The school board actively participates in purchasing consortia/cooperatives and/or group buying initiatives. | Yes |
| Purchasing Levels of Authority | |
| Purchasing authorization levels are commensurate to job roles and responsibilities and are monitored for compliance by a supervisor or department head. | Yes |
| Policies and Procedures for PCard and Corporate Card Use | |
| Policies and procedures for the use of PCards and corporate credit cards are documented and communicated to users through regular training and monitoring. | No |
| Accounting for Completeness of Purchase/Payment Cycle | |
| The school board’s finance department performs three-way matching (purchase order, receipt/invoice and inspection) before invoices are paid. | Yes |

| Leading Practices – Supply Chain | Evidence of Adoption? |
|--|-----------------------|
| Commitment accounting is in place to monitor budget utilization. | Yes |
| Management has implemented electronic supplier interface for ordering, processing and payment. | Yes |
| Use of Electronic Funds Transfer | |
| Management maximizes its use of electronic funds transfer (EFT) for vendor payments. | No |

Policies and Procedures

The school board has developed procurement guidelines that are aligned with the mandatory elements of the Supply Chain Secretariat's Supply Chain Guideline (SCG) 1.0. The guidelines cover a code of ethics, dollar thresholds of approval, use of purchase orders, low value purchasing, and competitive purchasing. The code of ethics covers personal integrity and professionalism, accountability and transparency, compliance, and continuous improvement. These processes are currently being communicated to staff by managers with support from central purchasing staff. Board policies and procedures on hospitality and travel expenses are consistent between Board members and employees.

The department has also incorporated aspects of OntarioBuy's integrated supply chain management templates into the school board's requests for proposal (RFP) documents, tenders, and contracts. The school board has also established a process to identify when vendor sole sourcing can be used. The administrative procedure is supported by a mandatory form for cases when a competitive procurement process cannot be used. Examples that qualify for sole sourcing are constrained product specifications, emergencies or limited number of vendors. This form is approved by the superintendent of finance and business services. The school board makes use of recognized electronic tendering systems for purchases over the dollar thresholds specified in the SCG. The school board is currently in the process of formalizing their use of vendors of record.

In addition to lowest price, the school board considers service levels, quality and past experiences when evaluating vendor proposals or bids. The school board ensures that vendor or bid evaluation and weighting criteria are clearly explained in all tendering documentation.

The purchasing officer monitors purchasing activities for compliance with the school board's procurement guidelines. Staff are also encouraged to use the school board's purchasing catalogue to benefit from negotiated pricing. If it is found that staff are not using the catalogue or are not in compliance with the purchasing policies, they receive a follow up call from the purchasing officer. To help reduce the number of non-compliance incidents, the purchasing department provides regular training sessions for school administrative staff and operational department staff that are responsible for creating purchasing orders. Although a list of tenders is maintained internally, there is no contracts data base.

Participation in Group Purchasing Initiatives

Management has developed and makes use of partnerships to increase purchasing power and minimize the costs of goods and services procured. The school board uses various purchasing co-operatives in consortia including the Ontario Education Collaborative Marketplace (OECM) and the Catholic School Boards Services Association (CSBA). The school board actively participates in local co-operatives of colleges, universities and municipalities, such as the St. Lawrence Seaway Purchasing Cooperative. The school board monitors the negotiated rates used in co-operatives and consortia to ensure that it is getting the most competitive pricing.

Purchasing Levels of Authority

The school board maintains a purchasing policy which includes a supply chain code of ethics, and provides clear guidelines for areas of purchasing such as emergency purchases and computer purchasing. There are also a number of purchasing authorization levels detailed in the policy (depending on the job position and function) which are monitored and controlled through the financial system by the purchasing officer, and outlined in the purchasing guidelines as follows.

- Below \$3,000, all purchasing models are considered acceptable as long as they are approved by the budget holder.
- Purchases between \$3,000 and \$10,000 require a purchase order (PO), and approval of the purchasing officer and competitive quotes where possible.
- Added requirements for purchases between \$10,000 and \$40,000 include the requirement of written quotes. An RFP may be used at the discretion of the purchasing officer. The use of a vendor of record does not require further quotes.
- Purchases between \$40,000 and \$100,000 require approval of the superintendent of finance and business services, and must include a public tender of RFP, and can use online bidding systems.
- Purchases above \$100,000 require approval of the Board, a public tender of RFP and must be advertised publicly, including online.

Employee expenses require supervisor approval. Any expenses for hospitality (including alcohol) require the approval of the Director.

Policies and Procedures for PCard and Corporate Card Use

The school board does not have a PCard program. However, it intends to evaluate potential costs and benefits and implement a pilot project in the near future. Currently POs are used at accounts set up with local vendors and corporate credit cards are used by maintenance staff.

Management should investigate the use of PCards for small purchases, to reduce the volume of supplier invoices processed. To that end, they should perform a transaction/spend analysis of purchase orders and cheque requisitions to identify optimum threshold limits to maintain budgetary control, while managing the volume of invoices.

There are very few corporate credit cards at the school board. Those in use are used by senior administration, the purchasing officer, and the maintenance department. The school board should evaluate the on-going need for credit cards after the implementation of a PCard program. Generally, there is increased risk of misuse of corporate credit cards for non-approved purchases. A preferred practice is the use of personal credit cards with appropriately approved reimbursement guidelines.

Accounting for Completeness of Purchase/Payment Cycle

School board staff authorized to submit requisitions use the financial system's online interface. Requisitions can be entered for any amount but are only required for purchases above \$3,000. Requisitions are then reviewed by purchasing staff to ensure that they are meeting school board requirements before being converted to a PO. Should a requisition cause budget lines to move beyond their limits, the system automatically flags the transaction, which will then be placed in an online buyer's basket where it is reviewed and followed-up by procurement staff. Requisitions converted to POs are then dispatched to vendors using paper, fax and e-mail, depending on the vendor's capabilities.

Most orders made are then "drop-shipped" by the vendor directly to the requestor's location which is typically a school. Staff who receive shipments are responsible to manually verify orders and then send the packing slip to purchasing who file the information. If an order is not complete the items are noted as "back ordered" and filed in a pending file by accounts payable. The school board reports that they experience very few back orders. Invoices are sent by vendors directly to Accounts Payable at the central board office.

Three-way matching takes place at the school board on all purchases above \$500. This manual process is not part of the online electronic ordering system. Invoices, POs, and packing slips are all kept on paper and the files are only considered closed upon full payment. The vendor pending file is reviewed daily with follow up as necessary. The school board is encouraged to examine the procure-to-pay process with an emphasis on reducing the manual aspects of matching.

Vendor payments are batch processed through the electronic system once matching is complete. The majority of payments are through system-generated cheques. The school board reported that it will begin to insist that larger vendors provide this functionality, in order to lower costs on larger or more frequent orders. Management is also encouraged to continue to expand the implementation of electronic supplier interfaces to support online ordering.

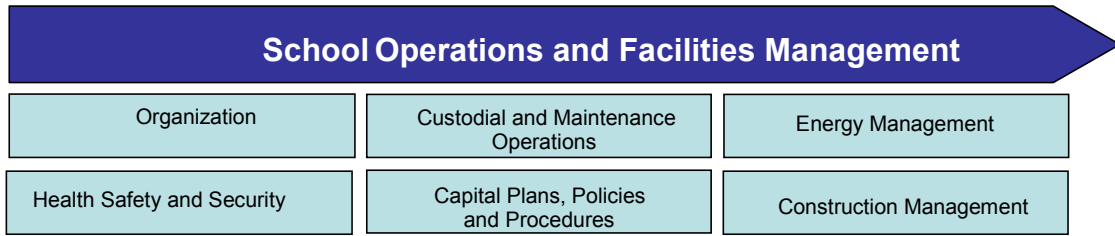
Use of Electronic Funds Transfer

The school board does not currently use Electronic Funds Transfer (EFT) for vendor payments. Management recognizes that EFT should be expanded where possible to all vendors, to maximize efficiency within the Accounts Payable function of the Finance department.

Recommendations:

- Department staff should consider implementing the use of Purchase Cards (PCards). PCard use can reduce the volume of supplier invoices to be processed and can be a more efficient means of local purchasing. Appropriate control procedures should also be put in place to support the use of PCards.
- Management should continue to explore Electronic Fund Transfers (EFT) opportunities to maximize efficiencies.

5. School Operations and Facilities Management – Findings and Recommendations



Efficient and effective management of the school board’s facilities (particularly schools) is an important factor in student achievement. Along with providing a positive learning environment for students, this function sets and meets standards of cleanliness and maintenance, examines opportunities to increase energy efficiency, and addresses the health, safety and security requirements of the school board. Management uses cost efficient and effective processes in the design and construction of new facilities.

The following is a summary of our assessment of the school board’s adoption of the leading practices under the processes identified above. All findings are a result of the review of data provided by the school board and on-site fieldwork, which included interviews with all key school operations and facilities management staff, as well as follow-up and confirmation of information.

5.1 Operations and Facilities Organization

The purpose of reviewing the organization of operations and facilities is to assess:

- Whether the board of trustees and management have established policies and procedures that support the key departmental functions and activities, strong internal controls and financial management;
- Whether the department supports the overall goals, priorities and accountability established by the school board in support of student achievement targets and strategies;
- The efficiency and effectiveness of the departmental structure and whether roles and responsibilities support the key functions/activities and the required business practices;
- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for the operations and facilities organization, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Operations and Facilities Organization | Evidence of Adoption? |
|--|-----------------------|
| Development and Reporting of Annual Goals and Priorities | |
| The School Operations and Facilities Management department's goals and priorities are documented in an annual department plan. They are aligned to the annual school board operating plan, accessible by key stakeholders. The plan incorporates measurable targets, specific timelines and identified responsibilities. | Yes |
| Organizational Structure and Accountability | |
| The School Operations and Facilities department has clearly defined organizational units and delineates the respective roles and responsibilities. A current organization chart is available to the public. | Yes |
| Senior operations and facilities staff have appropriate designations (e.g. P.Eng.) and qualifications. | Yes |
| Monitoring and Communication of Policies | |
| Management has processes in place to monitor school operations and facilities management policy compliance by all staff and management. | Yes |
| Management builds staff capacity in understanding of school operations and facilities policies and administrative procedures. | Yes |
| Processes exist to monitor new legislation and regulations and implement necessary changes. | Yes |

Development and Reporting of Annual Goals and Priorities

The facilities department has an annual plan that is directly linked to the school board's strategic plan. The components of the departmental plan are clearly laid out under the stewardship strategic goal #5. These strategic goals are developed in greater detail in the *Plant and Planning Services Operational Goals* document. The department's annual document follows the same format as the strategic plan, clearly stating objectives, responsibilities, and updates on measures of success. This provides a "roadmap" for the department while linking of department priorities to performance measures and accountabilities. This plan facilitates clear definition of roles and enables collaboration among the team members.

Standardized reporting tools provided by the Director's office maintain consistency across departments. Reporting of departmental goals is done through the finance and operations committee, which ensures the department is held accountable to its goals. Feedback and input mechanisms used by the department to develop the annual plan include facility renewal reviews with school principals and ReCAPP.

Organizational Structure and Accountability

The department reports to the Superintendent of Finance and Business Services through the Controller of Plant and Planning Services. The department is organized geographically, with two distinct east and west operational areas. Maintenance and custodial staff are supervised by plant operations managers in the east and west offices. The department's central administration, including capital projects manager and community use of schools coordinator, are based at the school board main office. Job descriptions, including roles and responsibilities of all senior staff within the department, are clearly documented.

The organizational structure of the department has undergone continuous change since amalgamation. A recent change to the departmental structure includes the addition of the capital projects manager, who was hired as part of departmental succession planning and who is now in a formal mentorship program with the Controller. Most recently, a newly hired energy systems technologist was added to the department, to provide school board wide support for energy management technology.

The existing structure has the majority of trades services provided by in-house staff. When necessary, the school board will contract out for specialized trades positions such as plumbers, glaziers etc. Department staff are qualified through a combination of professional designations (including P.Eng.) and work experience.

Monitoring and Communication of Policies

The department monitors staff adherence to specific, departmental, school board and Ministerial policies as they relate to school operations and facilities management. The department has responsibility for a number of policies, including safe schools, school fire safety, playground equipment, and community use of schools. The department places priority on policies concerned with the safety of staff and students. Compliance with these policies is maintained through regular planned and unplanned inspections, and through centrally monitored log books that are regularly returned to central departmental staff for inspection.

New policies and procedures are communicated to staff through various means, including the use of system memos and a standardized training program for new principals and vice principals. The Controller is responsible for monitoring and communicating new legislation and regulation. Once a notice of change is received, this information is communicated to all employees affected.

To maintain workplace standards set by the department and to meet legislated and Ministry requirements, training has become integral to the department. In this regard, the department provides mandatory introductory training for all maintenance staff. Compulsory training for trades people that includes the maintenance and safe operation of vehicles, communication, general safety, asbestos and Workplace Hazardous Materials Information System (WHMIS) training, service quality, and emergency response.

5.2 Custodial and Maintenance Operations

The purpose of reviewing all processes relating to custodial and maintenance operations is to assess:

- Whether custodial and maintenance services are responding effectively and efficiently to maintaining an optimized learning environment;
- Whether the department has the appropriate organizational structure to effectively manage service delivery;
- Whether appropriate internal controls effectively manage custodial and maintenance operations and expenditures;
- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for custodial and maintenance operations, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Custodial and Maintenance Operations | Evidence of Adoption? |
|--|-----------------------|
| The Board’s Staffing Model Supports Cleaning Standards and Maintenance Requirements | |
| The school board has adopted cleaning standards for schools and has developed a standard set of processes and tools to monitor, manage and report on results. | No |
| The school board has implemented a formal green clean program as part of its overarching Education Environmental Policy. | Yes |
| Management’s custodial/maintenance allocation model optimizes the use of staff and considers various factors (e.g. square footage, portables, gyms, etc). | Yes |
| Development of Annual/Multi-Year Maintenance Plan | |
| Using a consultative process, senior administration develops and communicates a multi-year (three to five years) plan for major maintenance and renewal projects. The plan addresses the board’s preventative and deferred maintenance priorities and optimizes the use of available funding (Annual Renewal Grant and Good Places to Learn funding) The plan is approved by the Board and accessible by the public. | Yes |
| Training to Support Skills Development and Safety | |
| A monitored annual training plan for staff addresses ongoing skill development and emerging regulatory issues. | Yes |
| Standardization of Cleaning and Maintenance Supplies | |

| Leading Practices – Custodial and Maintenance Operations | Evidence of Adoption? |
|--|-----------------------|
| Management uses an inventory system to track and control major cleaning and maintenance equipment. | Yes |
| Management has defined common standards to ensure efficient procurement of supplies in order to minimize costs, promote energy and operating efficiency, and environmental sustainability. | Yes |
| Project Management, Monitoring and Support Systems | |
| An automated (computerized) work-order system and process records, monitors and evaluates projects ensuring the effective use of resources. | Yes |
| Senior administration regularly evaluates the overall effectiveness and efficiency of its maintenance and custodial service delivery model. | Yes |

The Board's Staffing Model/Allocation Supports the Cleaning Standards and Maintenance Requirements

Management reported that plant operations managers are responsible for site inspections. The department does not have a formalized and approved cleaning standard. Visual inspections by area supervisors are carried out on an *ad hoc* basis or where there is a concern or complaint. Complaints are currently routed through the principal of the school to plant operations supervisors or the controller of facilities. There is no annual report developed on cleaning standards. The school board is encouraged to develop and enforce cleaning standards to maintain consistency in site cleanliness across the school board. Measureable standards will also allow the school board to monitor, manage and report on results that would support custodial performance evaluation.

The school board has implemented a green clean program, as it was identified as a Board priority. The school board has achieved its success in part with the cooperation of Hastings and Prince Edward District School Board and the Limestone District School Board. The school board has partnered with these boards on waste removal and purchasing of cleaning supplies. A recent request for proposal (RFP) for cleaning supplies signed with both conterminous school boards included requirements for green clean products, and aims to increase the amount of green clean products used. There has not been a business case developed to evaluate the benefits of implementing the green clean program. Senior administration does not keep track of the percentage of cleaning products that are formally certified "green clean products".

The green clean program is being supported by the Board's Environmental Education and Management Advisory Committee, which is championing the Eco Schools program that is being rolled out across the school board. At the school level, power management and recycling programs are very active. There is ongoing communication and training (in part provided in partnership with suppliers) with custodial staff regarding green clean products.

The custodial staffing allocation model is based on facility square footage, and considers the number of portable classrooms. It was reported that although some facilities are below the designated square footage guideline, they are still assigned a full-time staff person. This has resulted in the department being slightly over-staffed. There are no split shifts at the school board. In the western region of the school board, workers rotate shifts, while in the eastern region custodians are posted to either day or night positions and do not rotate shifts. It was reported that staff allocation models are compared regularly with other school boards though staff involvement in the Operations Maintenance and Construction Committee of OASBO.

Development of Annual and Multi-Year Maintenance Plan

Preventative maintenance plans are updated and maintained by management yearly. The review process is managed through the Board Accommodation Review Committee (BARC) that is responsible for evaluating and prioritizing minor facility improvements requests from school principals. The plan is developed during one-day BARC meetings, when all submissions are scored against school board priorities. The annual maintenance plan is linked to the strategic plan through this process.

The BARC provides an impartial forum to determine the selection criteria for projects. These include that projects be no less than \$250 and no larger than \$25,000, and that they address the following: aspects of student and staff security, equity, that they are a benefit to the community, support the Eco-Schools program as well as provide accurate cost estimates and a connection to the needs of special education students. The funding model functions on a declining balance where projects are ranked and they are approved for funding from highest priority down until the funding is depleted. After annual projects have been established the list and schedule are presented to administrative council for approval. The list is provided to the Board as information and there is no requirement for Board approval. Any projects that were not selected for the current year are kept on file, and are used for determining in servicing priorities.

The plant department provides training for principals and other new administrators. They have developed training documents (“How to get things done” and “Managing our facilities”) to clarify plant processes and policies. The first document demonstrates and details the three different types of work: maintenance, facility enhancement and planned facility renewal. It provides definitions, the process to follow and examples of each. It was reported this document helps clarify the ambiguities between certain types of projects, and has decreased the number of requests for work that are submitted improperly. The “Managing our facilities” slide presentation outlines all aspects of plant, including detailed examples of how to use online systems and request forms.

The ReCAPP system is used to partially inform the planning process. The ReCAPP system is supplemented by advice from third party consultants (e.g. roof management consultant). The department is cautious about publishing a multi-year facility renewal plan, as future funding cannot be guaranteed. The public is aware, however, of the school board’s Prohibitive to Repair (PTR) schools, and that these schools will generally not be the recipients of Good Places to Learn (GPL) funding as

this funding has been used recently to enable school consolidations. Current practice at the school board is to reserve the publication of spending plans for GPL funding until after current accommodation review committee (ARC) work is completed.

Training to Support Skills Development and Safety

The school board has training programs in place for its custodial and maintenance workers, which are managed by the plant manager. Training is divided into three categories: online training, trade-specific training, and professional development (PD) day training. Mandatory courses such as WHMIS and Health, “Safety and the Law” are provided online. Trade-specific training is provided when required. The department partners with product providers for specific product or process training when applicable. The June PD day changes yearly, and reviews amendments to regulation, new products, forms, contract or other changes that have taken place over the previous year.

Standardization of Cleaning and Maintenance Supplies

The school board uses a spreadsheet-based system for tracking the inventory of major maintenance equipment such as floor scrubbers. All seasonal equipment maintenance and up-keep is performed by a local service provider.

Departmental staff, along with vendors have created a catalogue for supplies. Staff use this catalogue and submit standard work sheets via fax to the east or west area managers for approval. Once approved, the requests are submitted electronically to the school boards online ordering portal, which then places the order with the vendor. The school board reported that deliveries are drop shipped weekly to the location for which they were ordered. The school board does not hold inventories or maintain a warehouse.

Project Management, Monitoring and Supporting Systems

The school board uses a computerized program to track work orders by location and type of work performed. This system provides lets staff prioritize work orders and their work day to achieve maximum efficiencies. Staff are able to report on the status of work orders through the online system, and management is able to monitor these updates. Once a work order is complete, it is submitted to the regional plant secretaries who close it. Trades people also have the ability to perform this task online.

Evaluations are done regularly, ensuring overall effectiveness and efficiency in maintenance and custodial service. Unionized custodial staff have dual reporting lines to their principals and regional managers. Daily attendance is managed by the regional plant operations office secretaries. Staff are required to call if they are not able to work. In the event of an absence, staff are replaced at a 100 per cent ratio for day shifts, and at a 50 per cent ratio for night shifts (for absences of less than five days). While absenteeism is reported to be low among plant staff, directed efforts to contain or minimize absenteeism costs are now being coordinated through the HR office.

Recommendation:

- The school board should establish cleaning standards across its school sites to ensure consistency in service levels and monitoring.

5.3 Energy Management

The purpose of reviewing all related energy management processes is to assess:

- Whether adequate planning and communication exist to support the reduction of energy consumption;
- Whether school board structure and processes are in place to ensure that energy is procured for the lowest cost;
- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for energy management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Energy Management | Evidence of Adoption? |
|--|-----------------------|
| Energy Management Plan | |
| In reference to the <i>Ontario Green Energy Act, 2009</i> , senior administration has established a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan. | No |
| Procurement practices support the objectives and targets of the energy management plan. | Yes |
| Successful conservation initiatives are communicated across all schools and with other school boards. | No |
| Tracking and Reporting Energy Conservation | |
| Management provides formal annual reporting on the conservation savings achieved against the plan. | No |
| A comprehensive system exists to budget expenditures, track and regulate consumption, and identify opportunities for further savings. | Yes |
| Billing for all school board facilities is consolidated from each utility. | No |
| The Board has established an overarching environmental policy that addresses both environmental education and responsible management practices. | Yes |

Energy Management Plan

The school board is making progress with its energy conservation initiatives, and has initiated efforts to minimize energy costs. The school board is actively pursuing efforts to reduce energy consumption costs, and encourages environmental programs such as Eco Schools. The school board is using an internal system to track energy management data, and is currently awaiting the Ministry's Utilities Consumption Database. The department recently hired an energy systems technologist who will be responsible for maintaining related energy management data. In the meantime, the school board has not developed a formal energy management plan which would include consumption reduction targets or goals to meet energy management objectives.

The school board has performed energy efficiency audits of all buildings with the help of external advisors. The results of the audit have been made available online. The school board recently applied for and was successful in receiving Ministry funding for four environmental projects, including funding to perform more energy audits, implement solar power, and perform a bio-solids upgrade to selected facilities. Although the department recently expanded its expertise base with the addition of an energy systems technologist, they will use external expertise to manage and drive some of the new and complex energy management projects.

A central Environmental Education and Management Advisory Committee helps support Eco-school classroom programming across the school board. There are linkages between this and other committees, as green initiatives have become more pervasive across the school board.

The school board's procurement practices support the use of green products and the school board is also part of a buying consortium for natural gas through the Catholic School Boards Services Association (CSBSA). The school board reported that once energy management upgrades (e.g. solar panels) are complete, it plans to communicate details across all schools and other school boards. The school board is encouraged to develop a communications plan to enhance recognition of the school board's environmental and energy management programs.

Tracking and Reporting Energy Conservation

The school board does not formally report on energy conservation savings. In this regard, the school board is encouraged to report their actual consumption against reduction targets.

There are currently processes and software systems in place at the central school board office that allow for the tracking of energy consumption and the regulation of HVAC controls in most facilities. Currently, the school board has configured its system controls or meters to report on the energy consumption from individual schools.

Vendor billing is not consolidated from each utility, and multiple separate bills are currently received. However, the department will participate in the next wave of regional implementation of the Ministry's Utilities Consumption Database.

Environmental stewardship is part of the school board’s strategic plan. Goals under this strategic priority include an overarching environmental policy that addresses both environmental education and responsible management practices. The “Environmental Protection/Earth Stewardship” policy identifies seven policy statements for the school board to consider to create a healthier learning environment for students. The policy commits to developing an environmental action plan to be reviewed annually, and sets out a commitment for the Board to consider environmental responsibility in their deliberations.

Recommendations:

- The school board is encouraged to establish a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan.
- Successful conservation techniques used by the school board should be communicated across all schools and with other school boards to enhance recognition of energy management across the system once a program has been developed.
- Management should provide formal annual reporting to the board of trustees on the conservation savings achieved against the plan once it has been developed.
- Management should work with the utility companies to obtain consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption.

5.4 Health, Safety and Security

The purpose of reviewing all the Health, Safety and Security processes is to assess:

- Whether adequate planning and communication exist to support the provision of a safe teaching and learning environment;
- Whether school board structure and processes are in place to implement safety precautions;
- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for health, safety and security, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Health, Safety and Security | Evidence of Adoption? |
|--|-----------------------|
| Health, Safety and Security Management | |
| Develop, implement, and monitor of an occupational health and safety strategy/plan that reflects the school board’s occupational health and safety policies and administrative procedures and ensures the school board is in compliance with associated occupational health and safety statutory requirements. | Yes |
| Develop, implement and monitor of a security strategy/plan that reflects the school board’s security and student safety policies and administrative procedures and ensures the school board is in compliance with statutory/policy security requirements. | Yes |
| Develops, implements and monitors a health strategy/plan that reflects the school board’s health policies and procedures and ensures the school board is in compliance with statutory health requirements. | Yes |

Health, Safety and Security Management

The school board maintains a health and safety policy, administrative procedures, a two-year health and safety plan, and a health and safety handbook. Local safety sub-committees are in place at each school board site and are responsible for site health and safety inspections. These inspections are submitted to the central multi-workplace occupational health and safety committee for review.

The Central Multi-Site Joint Health and Safety Committee was established in conjunction with the Ministry of Labour, and is the legally recognized JHS committee for the school board. Two members of the occupational health and safety management group sit on the workplace occupational health and safety committee, and report site inspection results and other site-based committee findings. This group presents its findings to the Board.

A critical injury process is standard across the school board. This process includes steps to engage third party investigators for serious incidents or incidents that require follow up. Training for custodial and maintenance staff in areas such as WHMIS and Fall Safe training have decreased the number of incidents at the school board, and have reducing lost time to accidents. The HR department has recently hired a new individual with the responsibility to monitor and address health and safety issues as they relate to employee workplace accommodations, WSIB claims and the return-to-work program. New information concerning Ministry or school board policies is distributed to staff via weekly system memos.

The Board-approved security strategy is addressed through the school board’s safe schools policies, which include lockdown procedures, a surveillance camera policy, and police protocols. The safe schools initiative falls under the purview of a

superintendent of school effectiveness – learning services division, and is reviewed annually by the SBO. Schools are required to educate and test on emergency procedures including fire and lockdown protocols, as well as required to implement safe school teams. The implementation and use of these teams are checked during yearly inspections. Security incidents such as break-ins are tracked through the plant department, who also reports on annual levels of student injuries to Board. All serious incidents are reviewed by the Board. The school board should consider consolidating the various policies and plans that make up the safety policy into one central document.

The school board implemented a two-year health plan during the 2008-09 school year that focuses on issues identified through the current incident trends and new legislative requirements. Recent collaboration for the H1N1 planning process by the Director, HR, a subcommittee of the Central Joint Health and Safety committee as well as regional health units, reinforced the health planning capacity of the school board.

All changes in statutory health requirements are incorporated into existing policies and procedures. The school board follows the province’s nutritional guideline to guide policy development. There are policies in place that have been communicated to staff addressing Sabrina’s Law as well as a violence protocol. All formal results of water and air quality tests are kept in log books.

5.5 Capital Plans, Policies and Procedures

The purpose of reviewing capital plans, policies and procedures is to:

- Assess whether school capital assets are being utilized effectively and efficiently;
- Assess how well management is planning for future capital requirements, based on enrolment forecasts and the capacity/maintenance issues of the existing asset base, relative to the funding available from the Ministry (i.e. NPP funding);
- Assess whether management is appropriately prioritizing the maintenance and renewal expenditures in light of the available Ministry funding and multi-year capital programs;
- Identify appropriate controls and transparency within the current planning process;
- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for capital plans, policies and procedures, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Capital Plans, Policies and Procedures | Evidence of Adoption? |
|--|-----------------------|
| Development of Annual and Multi-Year Capital Plans | |
| The school board has an approved annual and multi-year capital plan that includes the related funding plan. | No |
| The school board has an approved pupil accommodation review policy. | Yes |
| On-going Monitoring and Maintenance of Data to Support Capital Planning | |
| The school board maintains accurate and up-to-date inventories of school capacity and inventories using SFIS. | Yes |
| An accurate and current assessment of facility conditions is maintained, based on industry standards (using RECAPP methodology). | Yes |
| Capital forecasts and related funding plans are assessed annually and adjusted to meet current needs and changes to original assumptions such as enrolment projections and capital grants. | Yes |

Development of Annual and Multi-Year Capital Plans

In compliance with Ministry requirements, the school board has completed its capital liquidity template, and is appropriately funded. The SFIS system is used regularly and serves as a guide to capital planning. However, there is no formal school board annual and multi-year capital plan that includes related funding. In this regard, the department does not build capital details into its annual plans, in order to minimize the risks related to shortfalls in funding for project-specific capital grant allocations required to meet these goals.

The department is moving toward developing a stronger public engagement strategy, as it anticipates complex public accommodation issues over the next five years due to declining enrolment. The department suggests that this public engagement will facilitate future departmental and capital planning processes.

The school board is in the process of completing two major projects, and planning for two more. Financing for these and other projects is funded through the Northern Ontario Finance Corporation. Although the school board is facing declining enrolment, it is still able to maintain high utilization of space. As a result, management recognizes the need to develop a new capital plan, which lays out the school board's future needs for major renewal, additions, replacement of schools, and other capital priorities. The school board is encouraged to develop a multi-year capital plan that includes the related funding plan and has formal Board approval. This will provide a long-term forecast of planned capital planning.

Ongoing Monitoring and Maintenance of Data to Support Capital Planning

To maintain the accuracy of capital needs, the school board keeps an up-to-date inventory of school capacity and utilization through internal systems, including SFIS and RECAPP. Third party consultants have been engaged to help manage and update the SFIS and RECAPP systems.

Prohibitive to Repair (PTR) schools are identified based on Ministry guidelines. PTR projects have been managed by an architectural firm which helped develop business cases for Ministry funding for each PTR school. Capital forecasts and funding plans are assessed annually and adjusted to meet existing needs and changes. This is supported by the accommodation review committee (ARC) process. Specific funding is used for program needs, including Best Start funds which have been leveraged at five sites.

Recommendation:

- The school board should develop an approved annual and multi-year capital plan that includes the related funding plan.

5.6 Construction Management

The purpose of reviewing all related construction management processes is to assess and identify:

- Whether processes are in place to ensure that school boards complete construction projects on-time, on-budget and with due regard to economy;
- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for construction management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a “No” indicates that an improvement opportunity exists.

| Leading Practices – Construction Management | Evidence of Adoption? |
|--|-----------------------|
| Cost Effective Practices in the Design and Construction of Facilities | |
| Management gives full consideration to the use of available school space in their local communities before proceeding to build, purchase or lease other spaces. | Yes |
| Management uses cost-effective designs, standard footprints, energy conservation, and economical construction practices to minimize construction and future maintenance and operation costs. | Yes |

| Leading Practices – Construction Management | Evidence of Adoption? |
|--|-----------------------|
| In constructing, acquiring, operating and managing school facilities, the school board is guided by the principles outlined in the <i>Ontario Green Energy Act, 2009</i> . | Yes |
| Senior administration maintains standard policy and/or procedures to rationalize construction projects, including benchmarking against other school board construction costs and design standards (including coterminous school boards). | Yes |
| Monitoring and Reporting on Progress of Construction Projects | |
| An effective management process monitors and controls construction projects and their costs. This includes periodic project status updates and post-construction project evaluation. | Yes |
| Maintaining Current Approved Professional Service Providers | |
| Senior administration periodically evaluates and updates the approved list of contractors, architects and related professionals no less than once every five years. | Yes |

Cost-Effective Practices in the Design and Construction of Facilities

The school board is currently facing declining enrolment. As a result, management gives full consideration to the use of available school space in local communities before proceeding to build, purchase or lease other spaces. The use of external consultants to provide detailed breakdowns of future school enrolment predictions has allowed for efficient use of existing space, and a redrawing of school boundaries in order to better leverage facility usage.

The use of shared space currently takes place with the Best Start program. This has provided for a strong foundation on which to build new agreements with coterminous school boards. The school board reported that SFIS allows them to effectively track the capacity of their facilities. The school board has one staff member responsible for the ongoing maintenance of the SFIS system. A comprehensive update was completed in 2005.

Users, including both academic and non-academic staff, are consulted prior to any changes in facility space usage. This is often done through superintendents who present concerns to plant staff. There is very little space that is leased, aside from space for continuing education programs. When leasing arrangements are approved, they must be supported by a business case. All leasing costs are continuously monitored and compared against coterminous and community rates.

Management has an effective process to monitor and control construction projects and their costs. However, the school board does not make use of standard footprint for most new construction. The department has standardized where possible the core components for facilities such as plumbing, hardware and HVAC systems, to simplify maintenance and lower the cost.

The school board uses a detailed flow chart to guide construction planning. This includes the process to engage the architect, obtain Board approval for drawings, and develop strategies for community outreach. The school board reported that contractors are not chosen simply on lowest price of bid, but on the knowledge that they will minimize construction and future management costs by providing the best service and quality for the best price. The school board is aware of the implications of the *Green Energy Act*, and is slowly incorporating cost reduction measures using green products and practices in new construction and renovations. Benchmarking is regularly used to ensure rationalization of construction processes.

Monitoring and Reporting of Progress on Construction Projects

Management has an effective process in place to monitor and control construction projects and their costs. Payments to contractors must be approved through a formal process initiated by the architect managing the project, who reviews all requests for payment from the general contractor. If approved, the architect will provide a letter certifying the request to the school board. Once received, accounting provides payment. Contingencies are built into the original projections, and any major unforeseen expenses are reported to the Board. The operations and finance committee monitor and receive regular updates on ongoing projects. The school board reported that all projects have been completed on-time and under-budget, and that the school board's overall experience with construction quality has been positive.

Maintaining Current Approved Professional Service Providers

The school board outsources all new or major construction. To control school renewal and construction costs, management generally works with its pre-qualified list of approved architects and contractors. Architect selection is a two-stage process which involves a first submission, followed by interviews and evaluations conducted by School Accommodation Planning Committees. General contractors are prequalified and selected in accordance with Canadian Construction Documents Committee (CCDC) measures. The school board employs a standard contract for construction projects. This includes documentation of due diligence in various areas, such as proof of compliance with occupational health and safety legislation and workplace safety and insurance, bonding status, and verification of required qualification for design and construction of electrical and mechanical systems.

Appendices

Appendix A: Overview of the Operational Review

Operational Review Objectives

To perform an effective and consistent operational review the Ministry has worked with independent consultants to develop a Sector Guide that defines consistent standards and leading practices against which the operational reviews and analysis will be based.

Recognizing the unique characteristics of each DSB, the specific purpose of the Operational Reviews is to:

- Strengthen management capacity in school boards by developing recommendations that support improvement in non-academic operations;
- Highlight existing successful business practices used by school boards, to the sector and to school board communities;
- Leverage “Best Practices” across the education sector;
- Provide support and assistance to ensure that school boards are financially healthy, well managed, and positioned to direct optimum levels of resources to support student achievement;
- Provide the Ministry with important input on DSB capacity/capabilities for consideration in the ongoing development of policy and funding mechanisms.

Operational Review Summary Scope

The scope of the Operational Review consists of the following functional areas which have been divided into key processes as shown below. The processes represent the end-to-end lifecycle of activities performed by school boards under each functional area.

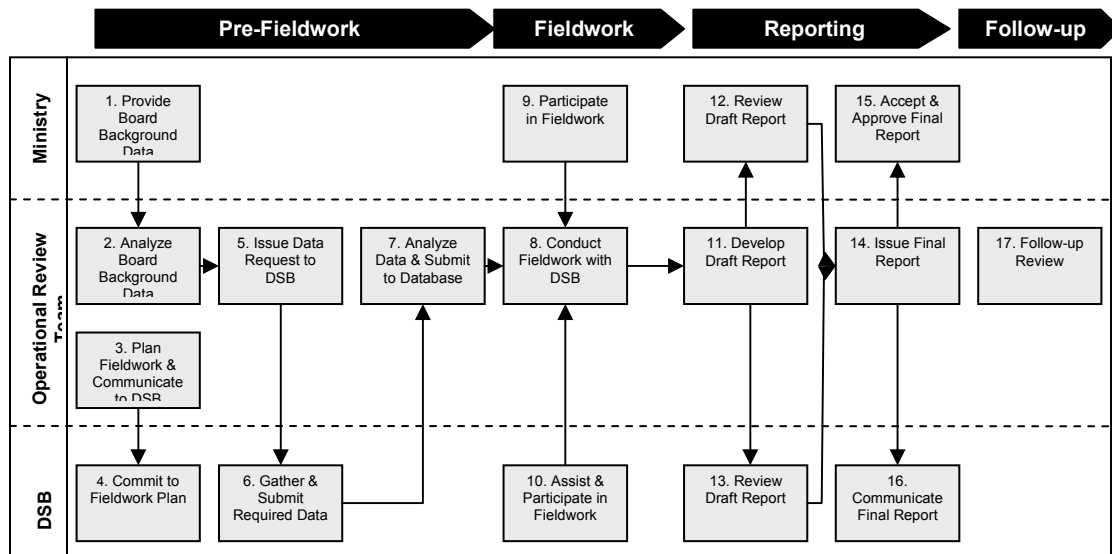
Each of the processes was examined based on its activities and its adoption of sector agreed leading practices, including alignment and support of student achievement strategies.



Operational Review Summary Approach

The high level Operational Review approach is shown below. The timing for the end-to-end process will vary depending on school board size and complexity.

Observations and assessments are made by the Operational Review Team based on a set of agreed upon leading practices designed for each functional area. The onsite reviews allow the team to validate ministry and school board data; provide a better understanding of the environmental conditions and allow the team to review materials that support the existence leading practices.



The Table below defines the key phases and activities which comprise the Operational review Methodology.

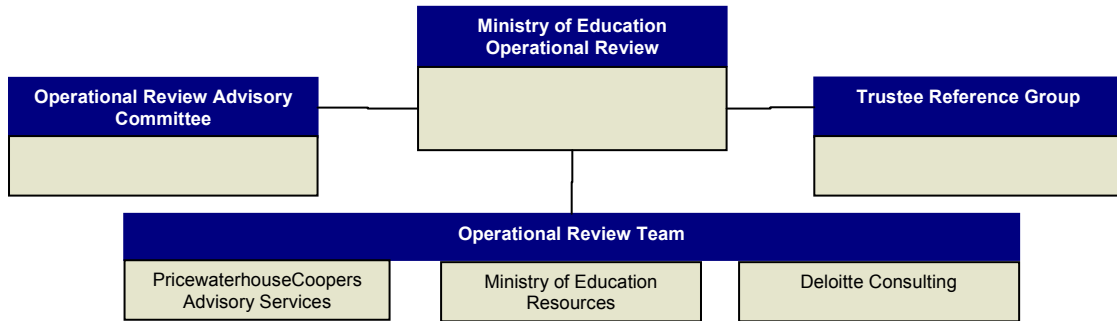
| Phase | Key Activity | Description |
|---------------|---|---|
| Pre-Fieldwork | Provide Board Background Data | The Ministry collects and maintains significant quantities of board data. The Operational Review team has developed a standardized data request for all school boards to provide background data prior to the review. |
| | Analyze Board Background Data | Before the start of the fieldwork, the Operational Review team reviews board background data to understand the financial and operating characteristics. This review identifies specific issues and focus areas. |
| | Plan Fieldwork and Communicate to Board | The Ministry and the Operational Review team develop a review schedule that is communicated to boards before the start of the next review cycle. |
| | Commit to Fieldwork Plan | Boards are required to commit to the Operational Review schedule. The Ministry and the review team will attempt to accommodate scheduling conflicts. |
| | Issue Documentation Request to Board | Before the start of fieldwork, a request for supporting documentation is generated to gather operating and other information for each focus area. The review team uses this information to enhance its understanding of the board before the start of field work. |
| | Gather and Submit Required Documentation | Upon receipt of the request for supporting documentation, each board compiles the requested data. School boards have at least three weeks to complete this process prior to the start of the fieldwork. |
| | Analyze Data and Submit to Database | The review team analyzes the data provided by each board and adds the results to a sector-wide database to compare the results for each board. |
| Fieldwork | Conduct Fieldwork with board | The fieldwork is conducted for each board according to the previously agreed upon review cycle. The time required for fieldwork ranges between five and 10 days, based on the size of the board. |
| | Participate in Fieldwork | Ministry staff support the review team in the performance of fieldwork to ensure continuity and knowledge transfer of school board operations. |

| Phase | Key Activity | Description |
|------------------|--|---|
| | Assist and Participate in Fieldwork | School board staff participate in the fieldwork. The number of participants involved will vary depending on the size of the board. |
| Reporting | Develop Draft Report | Based on the results of the fieldwork and data analysis, the operational review team writes a draft report. The draft report contains a synopsis of findings and, where appropriate, recommendations for improvement. |
| | Review Draft Report (Ministry) | The Ministry reviews the draft report and provides feedback to the review team. |
| | Review Draft Report (board) | The review team meets with board senior staff to review and obtain feedback. |
| | Prepare Final Report | The review team incorporates the feedback from the both the Ministry and the board and prepares a final report. |
| | Accept and Approve Final Report | The final report is issued to the Ministry for approval and release. |
| | Communicate Final Report | The Ministry issues a final report to the board. |
| Follow-up | Follow-up Review | Eight to 12 months after the release of the final report, the review team conducts a follow-up review to determine the extent of the board's adoption and implementation of the recommendations. |

The Operational Review Team

The Ministry has assembled an Operational Review Team to ensure that these reviews are conducted in an objective manner. The Operational Review Team is designed to leverage the expertise of industry professionals and consulting firms to review specific aspects of each school board.

Management consultants from PricewaterhouseCoopers and Deloitte were hired to complete the Operational Reviews. The Ministry assigned an internal consultant with school board experience to provide the Review Team with valuable insight into school board operations in Ontario. The team has also received guidance and feedback from an Advisory Committee and a Trustee Reference Group convened by the Ministry of Education.



Limitations of this Review

The purpose of this Report is to document the results of the Operational Review of Algonquin and Lakeshore Catholic District School Board. The review has been conducted using the methodology as previously described. The review is not of the nature or scope that constitutes an audit made in accordance with generally accepted auditing standards.

Appendix B: Summary of Recommendations

| No. | Recommendation |
|---|--|
| Governance and School Board Administration | |
| 1. | The school board should expand the process in place for succession planning, and develop a formal plan which includes key management positions in non-academic functions. |
| Human Resources Management and School Staffing/ Allocation | |
| 2. | The HR department should consider developing an annual departmental plan aligned with the operating plan and overall strategic plan. This will enable the department to track and report the progress of its defined priorities and goals throughout the year. |
| 3. | Management should develop a recruitment policy and ensure it is reviewed annually to align staff planning with student achievement. |
| 4. | Management should consider expanding its evaluation/performance system to include non-academic staff. |
| 5. | Management should consider developing a formal policy or procedure for the formal discipline and dismissal of non-academic staff, to ensure consistency and transparency. |
| 6. | The school board should maintain appropriate processes and systems to monitor staff attendance on a timely basis. |
| 7. | Management should continue to develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance across all employee groups. |
| 8. | Management should periodically report to the Board and senior management on the effectiveness of its attendance management program, once it is in place. |
| 9. | Management should consider developing staff satisfaction surveys, which would include all employee groups. This would improve communication with staff and provide input for professional development plans and HR policy. |
| 10. | Management should consider developing a formal plan for conducting exit interviews. These interviews would provide input for HR policy as well as process and program improvement. |
| Financial Management | |
| 11. | Management should consider establishing an internal audit function giving consideration to the emerging Ministry direction to establish regional models for internal audit across the school board sector. |
| 12. | When the school board establishes an internal audit function, it should ensure that any internal audit plans are clearly documented and that internal audit report recommendations are followed up and acted upon by management. |
| 13. | Management and the board of trustees should consider establishing an audit committee that includes external advisors in accordance with emerging Ministry direction. |

| No. | Recommendation |
|--|--|
| 14. | Department staff should consider implementing the use of Purchase Cards (PCards). PCard use can reduce the volume of supplier invoices to be processed and can be a more efficient means of local purchasing. Appropriate control procedures would be put in place to support the use of PCards. |
| 15. | Management should continue to explore Electronic Fund Transfers (EFT) opportunities to maximize efficiencies. |
| School Operations and Facilities Management | |
| 16. | The school board should establish cleaning standards across its school sites to ensure consistency in service levels and monitoring. |
| 17. | The school board is encouraged to establish a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan. |
| 18. | Successful conservation techniques used by the school board should be communicated across all schools and with other school boards to enhance recognition of energy management across the system once a program has been developed. |
| 19. | Management should provide formal annual reporting to the board of trustees on the conservation savings achieved against the plan once it has been developed. |
| 20. | Management should work with the utility companies to obtain consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption. |
| 21. | The school board should develop an approved annual and multi-year capital plan that includes the related funding plan. |