

Ministry of Education

**Conseil scolaire de district catholique
des Grandes Rivières
Follow-up Report to the Operational
Review**

October 2012

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1. Introduction

The Ministry has conducted Operational Reviews of the 72 district school boards across the province. 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.

In accordance with the stated objectives of the Operational Reviews, the Ministry has also engaged school boards to participate in a status and implementation update as part of the Operational Review cycle. Occurring approximately 12 months after the issuance of the final Operational Review report, the purpose of the update is to discuss with each school board the progress made in implementing the recommendations contained in the final report. It will also provide school boards with an opportunity to communicate to the Ministry their thoughts on the process, benefits that have been derived, and areas where some adjustments to the process would be beneficial.

As the recommendations vary between school boards, both in terms of quantity and scope, the following criteria were developed to help focus the review team, and the school board, on specific recommendations:

- Is the recommendation linked to the 12 Areas of Opportunity identified in the 2008 Sector Summary Report (seven) and the 2009 Sector Summary Report (five)?
- Does the recommendation represent a move toward more Strategic Planning on the part of Boards?
 - The departments that are responsible for the business functions perform significant activities in support of Student Success. The update should profile whether or not the school board is establishing links between the academic and non-academic functions through its strategic goals and priorities.
- Does the recommendation represent an area of potential risk to the board?
 - As an example, financial systems that are antiquated and require staff with very specialized knowledge could potentially disrupt the operations of the school board should those business skills be lost.
- Is the recommendation deemed to have positive Return on Investment?

- For example, implementation of an attendance management system may have greater potential for savings to the school board than introducing an electronic funds transfer system.
- Does the recommendation reflect updates to the Leading Practices?

For each of the selected recommendations, the school board was asked to provide the following information to the Operational Review team:

- Description of action(s) taken/not taken by the board to address recommendation(s).
- Supporting documentation
- If implemented, describe benefits derived, if possible, and date of implementation.

Details of the prioritization of the recommendations can be found in Appendix A of this report.

The scope of the follow up review also includes high-level consideration of whether the school board demonstrates adoption of those leading practices that were added to the fourth edition of the Operational Review Guide, released to the sector in September 2010. These were not part of the original review process.

2. Status and Implementation Update

Introduction

The Conseil scolaire de district catholique des Grandes Rivières Operational Review follow-up review took place on August 24, 2012. The PricewaterhouseCoopers Operational Review team conducted a teleconference with the Director of Education of the school board. In advance of the teleconference, the PricewaterhouseCoopers team selected several key recommendations from the Operational Review report and asked the school board to provide an implementation status along with any related supporting material.

Summary of Recommendation Status

The school board has made significant progress in implementing the recommendations since the completion of its original Operational Review in December 2009. Of particular note are the steps taken to strengthen the school board's governance model, the performance appraisal process for all employees, the audit function and multi-year energy management plan.

There were 34 recommendations made in the original report. The Operational Review team focused on 18 of the recommendations in the follow-up review. The opportunities presented a cross section of strategic planning initiatives, some from 12 areas of opportunity identified in the Operational Review sector reports as well as those that were specific to the Conseil scolaire de district catholique des Grandes Rivières. The selected recommendations and the corresponding criteria are listed in Appendix A.

Overall, senior administration has implemented or has made progress on many of the recommendations chosen for follow-up.

3. Governance and School Board Administration

#1 Establishment of an Effective Governance Model

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| The school board should clearly define and document the division of duties and responsibilities between the trustees and the Director of Education in order to foster effective working relationships. | Implemented |

#2 Development of the School Board's Strategic Direction and the Annual Board Improvement Plan

| Operational Review Recommendation | Implementation Update |
|---|-----------------------|
| In the Board's annual improvement plan, management should define specific, measurable, timely, achievable and relevant objectives for both academic and non-academic services that demonstrate alignment with the school board's multi-year strategic plan. Management should consider submitting periodic progress reports with respect to the Board's annual improvement plan to the board of trustees. | Implemented |

#3 Organizational Structure and Accountability

| Operational Review Recommendation | Implementation Update |
|---|-----------------------|
| The Director of Education should review the school board's organizational structure to identify and document the costs and advantages of having a head office and three points of service within its territory compared to a centralized organization like the one adopted by most district school boards in Ontario. | In Progress |

#4 Succession Planning

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| The school board should implement a formal succession plan to manage retirements and resignations of key managers/ administrators. | In Progress |

#1 Establishment of an Effective Governance Model

After the Operational Review, the Board had requested management to draft a policy defining the duties of the Board of Trustees and the Director of Education. Management

gathered examples of governance policies from other school boards and developed policy #3116, which was presented in draft to the policy committee of Board in March 2011. A public consultation period then followed, and the policy was formally approved in June 2011.

In addition, management developed a policy for the evaluation of the Director of Education. A new committee was created in December 2010 to undertake the evaluation of the Director of Education.

Since the Operational Review, it should also be noted that a code of ethics and a code of conduct for trustees were adopted respectively in May 2010 and January 2010.

#2 Development of the School Board's Strategic Direction and the Annual Board Improvement Plan

Since the Operational Review, the Director of Education developed a 2010-2014 strategic plan for the Board with the help of an external consultant and the support of internal stakeholders. The 2010-2014 Board strategic plan was presented to the Strategic Planning Committee of the Board in March 2011. In parallel, managers of non-academic services developed an operational plan for non-academic services including human resources, finance, facilities and IT.

The Director of Education presents progress updates against the strategic plan and the board improvement plans to the Board of Trustees on an annual basis.

#3 Organizational Structure and Accountability

Since the Operational Review, senior administration has undertaken an analysis with regards to the recommendation to identify and document the costs and advantages of having a head office and three points of service. Realizing the importance of this Operational Review recommendation, the Director of Education asked the Finance department to create a report on the costs associated with current decentralization which was completed in 2012.

The analysis indicated that operating costs of administrative offices may be reduced without major disruption by moving two of the satellite points of service to existing school buildings in the regions, and closing the dedicated office buildings. This plan is currently still under review by administration, and will be submitted to the Board of Trustees for review in September 2012.

#4 Succession Planning

The recommendation to develop a formal succession plan is currently in progress, with the Director of Education targeting completion by December 2012. An internal plan had

already been developed and reviewed in June. A dedicated committee in charge of succession planning had been struck. The succession planning committee (“comité directeur”), which met for the first time in December 2011, started by identifying potential future principals and proceeded to leadership roles in other functions in a systematic manner.

4. Human Resource Management and School Staffing/Allocations

#1 Employee Performance Evaluation Processes

| Operational Review Recommendation | Implementation Update |
|---|-----------------------|
| The HR department should complete its employee evaluation policy with policies on performance appraisals for different nonacademic employee groups to ensure the consistency and transparency of its evaluation process for all school board employees. | Implemented |

#2 Attendance Management Processes/Programs

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| The HR department should develop a formal attendance management program that includes the implementation of policies and procedures to reduce absences, methods for monitoring absences for different employee groups of the school board, and the production of periodic attendance reports to inform the executive committee and trustees of the efficiency of attendance management programs and methods. | In Progress |

#3 Planning and Processes for Annual Staffing and Allocation

| Operational Review Recommendation | Implementation Update |
|---|-----------------------|
| The school board should formally document the annual staff allocation process to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees. | Implemented |

#1 Employee Performance Evaluation Processes

Management has established a policy on performance appraisals for all non-academic employee groups, which was adopted by the Board of Trustees in June 2011. In the meantime, the Human Resources department has developed performance evaluation forms for non-academic employee groups such as custodians, supervisory officers, and department heads. This is a significant improvement since the Operational Review because it means that a performance evaluation form now exists for all employee groups of the Board. Policy #3111 covers teaching staff, policy #3115 covers the Director of Education, and Policy #3118 covers all support staff.

#2 Attendance Management Processes/Programs

The Director of Education realizes the importance of attendance management, and has taken steps to initiate a formal attendance support program. The program will be officially launched just before the start of the school year in August 2012. The Director of Education indicated that the process to develop and establish the attendance support program required significant change management support over an extended period of time. Key stakeholders, including principals, needed time to understand and support the program. In addition, the Director of Education indicated that access to reliable attendance data and statistics is a key success factor.

#3 Planning and Processes for Annual Staffing and Allocation

A formal staffing and allocation policy has not been developed but working documents have been drafted in January 2011 by the HR department. These working documents formally describe the annual staff allocation process for teaching staff, teaching aids, and educational assistants and include key dates in the allocation process. In the future, it is expected that similar working documents will be developed for other employee groups such as custodians.

5. Financial Management

#1 Organizational Structure and Accountability

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| The school board should consider regrouping the finance department's staff in one location in order to achieve economies of scale and improve the operational efficiency of the school board's management. | In Progress |

#2 Annual Budget Development Process

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| The finance department should document the annual budget development process in a policy in order to clarify staff roles and responsibilities, while making the process more transparent for trustees. | Implemented |

#3 Identification of Risks and Mitigation Strategies

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| The school board should consider documenting the risks linked to the budget and formally sharing them with trustees who are unable to attend meetings, so that they are also aware of the potential risks, the status of risks and proposed mitigation strategies. | Implemented |

#4 Interim Financial Reporting Accountability

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| The finance department should consider modifying the format of interim reports, according to the format suggested in section 4.3 of the Operational Review report. | Implemented |

#5 Internal Audit Function

| Operational Review Recommendation | Implementation Update |
|---|-----------------------|
| The school board should consider formalizing an internal audit function. This would include a broader audit of financial and management controls. The | Implemented |

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| finance department could start by identifying options for the mandate and scope of this function and the estimated cost for each option. | |

#6 Internal Audit Plan

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| Once the independent internal audit function is created, the school board should ensure that internal audit plans are clearly documented and recommendations are followed up and acted upon by management. | Implemented |

#7 Audit Committee

| Operational Review Recommendation | Implementation Update |
|---|-----------------------|
| Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the finance audit committee. | Implemented |

#8 Purchasing Levels of Authority

| Operational Review Recommendation | Implementation Update |
|---|-----------------------|
| The finance department should define purchasing levels of authority that are commensurate with job title/role in its purchasing policy. Once the purchasing levels of authority are established, the department should ensure that they are communicated to staff and develop a monitoring process for this policy. | Implemented |

#9 Policies and Procedures for PCard/Corporate Card Use

| Operational Review Recommendation | Implementation Update |
|---|-----------------------|
| The school board should consider extending the use of credit cards within the school board in order to shorten the procurement timeline and reduce the number of purchase orders and bills to pay to suppliers. | Implemented |

#1 Organizational Structure and Accountability

As part of the organizational structure review mentioned in the previous section, the Finance department had undertaken an analysis to determine the costs and advantages of having a decentralized Finance department.

At this point in time, staff members from the Finance department are still decentralized in four locations namely Timmins, Hearst, Kapuskasing and New Liskeard. Realizing the importance of this Operational Review recommendation, the Director of Education has asked the Finance department to create a report on the costs associated with current decentralization. The results of the analysis are currently still under review by administration, and will be submitted to the Board of Trustees for review in September 2012.

#2 Annual Budget Development Process

Since the Operational Review, the Finance department has developed procedures for enrolment, payroll, budget, school budget and school maintenance budget forecasting. The Board has also established policy # 2107, which describes the high-level procedures around budget forecasting in a single formal document.

#3 Identification of Risks and Mitigation Strategies

The Finance department reported that it communicates risks in writing to the Board of Trustees using a revised format for interim financial reports. A section of the financial report called 'Explanations on Deviations' allows the Finance department to comment potential deviations from the budget and their associated risks for the school board.

#4 Interim Financial Reporting Accountability

The Finance department has modified the format of its financial reports since the Operational Review to include comparative percentages for each expenditure/revenue category. This allows trustees to identify more easily what the "expected spending to date" should be for each category.

#5 Internal Audit

With the release of the 2009-10 GSN, the Ministry announced the beginning of funding to support a 'shared' internal audit function amongst boards. School boards been divided into eight regions with all French-language school boards belonging to the same regional internal audit team.

A manager of internal audit was hired for all 12 French-language school boards in January 2011. One of the 12 boards has been chosen to host the internal audit team. Apart from the manager, the internal audit team is comprised of additional team members located in Ottawa, Toronto and Sudbury. The director of internal audit reports to the Superintendent of Business of the host board, conseil scolaire de district catholique du Centre Est de l'Ontario (CCEC) in Ottawa.

#6 Internal Audit Plans

Since the internal audit function has been established, the internal audit manager has conducted an initial risk assessment for school funds, payroll and school budgets. The internal audit team has also established an internal audit plan that is clearly documented. The internal audit team reports to the Board's Audit Committee on all recommendations resulting from internal audits, and ensures that the recommendations are acted upon by management.

#7 Audit Committee

The Board's audit committee was created in December 2010 and met for the first time in January 2011. Management advertised external advisor positions on the school board's website and has subsequently selected two successful candidates to sit on the Audit Committee to act as external advisors.

#8 Purchasing Levels of Authority

A new procurement policy has been drafted and adopted by the Board of Trustees in February 2011. The draft procurement policy defines purchasing levels of authority that commensurate with job title/role.

#9 Policies and Procedures for PCard/Corporate Card Use

After the Operational Review, the Finance department conducted a study on the extended use of credit cards across the school board during the academic school year of 2010-2011. The results from the study were submitted to the Board of Trustees for review.

The recommendation has since been implemented, and the school board has reported that procurement timelines have been shortened, and the number of purchase orders and bills payable directly to suppliers have decreased.

6. School Operations and Facilities Management

1. Multi-Year Energy Management Plan

| Operational Review Recommendation | Implementation Update |
|---|-----------------------|
| The energy efficiency committee should develop a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan. The school board should also present a formal annual report to the trustees on the conservation savings achieved against the multi-year energy management plan. | In Progress |

2. Facility Management Data

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| The facilities department should update the ReCAPP database more regularly to have a precise picture of the status and condition of school board facilities at any given time. | Implemented |

1. Multi-year Energy Management Plan

Since the Operational Review, the school board has worked with an external consultant to gather historical energy consumption data. One employee of the school board has also received the Ministry-sponsored training from Aegent Energy Advisors to manage the Utility Consumption Database.

With the help of an external consultant, the Facilities department is currently developing a multi-year energy management plan that incorporates measures to be implemented as well as tools to monitor and manage it.

2. Facility Management Data

Since the Operational Review, the Facilities department has updated ReCAPP to reflect all projects completed in 2009 and 2010. The department is currently updating ReCAPP to reflect changes brought by the projects undertaken in 2011.

7. School Board Adoption of New Leading Practices

The following leading practices were added to the fourth edition of the Operational Review Guide that was released to the sector. Some of these leading practices are a result of the observations and learning from earlier waves of reviews.

School boards that were reviewed prior to September 2010 were not assessed against the new leading practices identified below. During this follow-up review process, the Operational Review team asked those school boards to comment on the extent to which they demonstrate adoption of these practices.

Governance and School Board Administration

| New Leading Practice | Adopted? |
|---|----------|
| The governance model reflects the roles and responsibilities mandated by the Student Achievement and School Board Governance Act, Bill 177. | Yes |

The Board has adopted a governance model that fully reflects the roles and responsibilities mandated by Bill 177. There is delineation of roles and responsibilities between the Board of Trustees and the Director of Education.

Trustees have attended the training sessions on the governance model as set out in Bill 177.

HR Management and School Staffing/Allocation

| New Leading Practice | Adopted? |
|---|----------|
| Trustees do not sit on hiring panels (exception hiring the director of education) but provide policies to govern staffing and recruitment. | No |
| Processes are in place to identify and remove discriminatory biases and systemic barriers in staff recruitment, selection, hiring, mentoring, promotion and succession planning processes. The school board conducts employment system reviews and works towards broadening the diversity of recruitment pools. | Yes |
| Trustees provide the school board's policy and priority framework within which bargaining takes place. | No |

Trustees provide general policy direction to govern the staffing and recruitment for staff, but there is a long-standing tradition of Trustees sitting on hiring panels for senior administration and other staff. The Board is encouraged to consider adopting the recommendation and only be involved in the hiring of the Director of Education.

The school board also has processes in place to identify and remove discriminatory biases and systemic barriers in staffing decisions. There is awareness and communications on this topic to identify and remove discriminatory biases and systemic barriers in staff recruitment, selection, hiring, mentoring, promotion and any career development processes. While adhering to any collective agreements in place, the school board considers all applicants with the necessary skills and qualifications.

Trustees do participate in collective bargaining or engage in negotiations with unions. The Board provides a policy and a priority framework within which bargaining takes place, and is engaged in formulating strategy to direct bargaining and negotiations.

Financial Management

| New Leading Practice | Adopted? |
|--|----------|
| The established policies and procedures that govern all aspects of supply chain management, including both planned (recurring) and unplanned (non-recurring/emergency purchases, comply with the Supply Chain Guideline (SCG) v.1.1.0. | Yes |
| In line with the SCG, purchasing authorization levels are commensurate to job roles and responsibilities, and are monitored for compliance by a supervisor or department head. | Yes |

The school board is in compliance with the Supply Chain Guideline and the Broader Public Sector (BPS) Procurement Directive.

Senior administration reported that purchasing authorization levels commensurate to job roles and responsibilities are used in practice. The purchasing authorization levels have been reviewed and revised as part of the effort to ensure compliance with the new BPS Procurement Directive.

Operations and Facilities Management

| New Leading Practice | Adopted? |
|--|----------|
| The school board has an approved facility partnership policy. | Yes |
| A Project Manager is appointed to oversee all aspects of the project including monitoring the budget and project timelines and ensuring management processes are in place for issues such as change orders and other internal approvals. This includes periodic project status updates and post-construction project evaluation. | Yes |
| An independent Cost Consultant is retained by the school board to review the design, provide objective costing analysis and advice, and report to the school board on options to ensure that the proposed capital expenditure is within the approved budget, prior to tendering a project. | Yes |

The school board has developed an approved facility partnership policy.

The Facilities department reported that due to the small size of the school board and the lack of ongoing construction projects, it has not engaged the services of a dedicated project manager. However, the school board's manager of plant and the senior business official act as project managers and are in charge of all construction project management related issues. Construction contractors also report to these project managers on the progress, change orders or any issues related to the projects. The department will consider the use of professional project managers in the future depending on the size and complexity of future projects.

The school board retains the services of an independent cost consultant for new construction projects. The decision of whether a cost consultant is retained depends on the size and complexity of the project. If the school board undertakes large and relatively costly project, the school board will determine if the services of an independent cost consultant are required. The cost consultant will be expected to provide a third-party perspective on the financial proposals from vendors and track and monitor developments in the market.

Appendix A – Selection of Recommendations

- **SP** - Strategic Planning (SP)
- **AR** - Areas of Risk Categories
 - AR 1 - Undue reliance on specific human and / or non-human resources
 - AR 2 - Reputational risk in the community from not acting on the recommendation
 - AR 3 - Financial risk impacting school board’s financial position
- **ROI** - Potential for material Return on Investment
- **TAO** - Twelve Areas of Opportunity from 2008 sector report (seven) and the 2009 sector report (five)
- **NLP** – New leading practices introduced in Wave 5 through the Fourth Edition of the Operational Review Guide.

Governance and School Board Administration

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|------|---|---------------------|----------|
| 1. | The school board should clearly define and document the division of duties and responsibilities between the trustees and the Director of Education in order to foster effective working relationships. | Y | TAO |
| 2. | In the Board’s annual improvement plan, management should define specific, measurable, timely, achievable and relevant objectives for both academic and non-academic services that demonstrate alignment with the school board’s multi-year strategic plan. Management should consider submitting periodic progress reports with respect to the Board’s annual improvement plan to the board of trustees. | Y | TAO |
| 3. | The Director of Education should review the school board’s organizational structure to identify and document the costs and advantages of having a head office and three points of service within its territory compared to a centralized organization like the one adopted by most district school boards in Ontario. | Y | ROI |
| 4. | The school board should implement a formal succession plan to manage retirements and resignations of key managers/ administrators. | Y | TAO |

HR Management and School Staffing/Allocation

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|------|--|---------------------|----------|
| 5 | The HR department should develop an annual departmental plan that includes departmental goals and priorities, measurable targets, specific deadlines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the HR department's annual improvement plan is created, the school board could then consider presenting it to the board of trustees at the same time as the periodic progress reports. | N | |
| 6. | The school board should encourage HR senior staff to obtain appropriate designations (e.g., Certified Human Resource professional). | N | |
| 7. | The HR department should provide regularly scheduled HR policy and procedures awareness sessions. | N | |
| 8. | The HR department should complete its employee evaluation policy with policies on performance appraisals for different non-academic employee groups to ensure the consistency and transparency of its evaluation process for all school board employees. | Y | TAO |
| 9. | The HR department should develop and implement official disciplinary policies and measures for all employees. | N | |
| 10. | The HR department should develop a formal attendance management program that includes the implementation of policies and procedures to reduce absences, methods for monitoring absences for different employee groups of the school board, and the production of periodic attendance reports to inform the executive committee and trustees of the efficiency of attendance management programs and methods. | Y | TAO |
| 11. | The HR department should consider having exit interviews with employees who are leaving their positions. | N | |
| 12. | The school board should formally document the annual staff allocation process to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees. | Y | AR2 |
| 13. | The school board should consider comparing its staff allocation costs with those of other school boards with a similar funding model in order to ensure an efficient use of resources. | N | |

Financial Management

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|------|---|---------------------|----------|
| 14. | The finance department should develop an annual departmental plan that includes departmental goals and priorities, measurable targets, specific timelines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the finance department's annual improvement plan is created, the school board should then consider presenting it to the board of trustees at the same time as the periodic progress reports. | N | |
| 15. | The school board should consider regrouping the finance department's staff in one location in order to achieve economies of scale and improve the operational efficiency of the school board's management. | Y | ROI |
| 16. | The finance department should provide regularly scheduled finance policy and procedures awareness, training and skills development sessions. | N | AR2 |
| 17. | The finance department should document the annual budget development process in a policy in order to clarify staff roles and responsibilities, while making the process more transparent for trustees. | Y | TAO |
| 18. | The school board should consider documenting the risks linked to the budget and formally sharing them with trustees who are unable to attend meetings, so that they are also aware of the potential risks, the status of risks and proposed mitigation strategies. | Y | TAO |
| 19. | The finance department should consider modifying the format of interim reports, according to the format suggested in section 4.3 of the Operational Review report. | Y | TAO |
| 20. | The school board should consider formalizing an internal audit function. This would include a broader audit of financial and management controls. The finance department could start by identifying options for the mandate and scope of this function and the estimated cost for each option. | Y | TAO |
| 21. | Once the independent internal audit function is created, the school board should ensure that internal audit plans are clearly documented and recommendations are followed up and acted upon by management. | Y | TAO |
| 22. | Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the finance audit committee. | Y | TAO |
| 23. | The Board should develop an investment policy to reduce idle cash, in accordance to the Education Act. | N | |

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|------|---|---------------------|----------|
| 24. | The finance department should develop periodic reports on the Board's cash position and the results of future investment activities, and share them with the board of trustees. | N | |
| 25. | The finance department should consider using electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined. | N | |
| 26. | The school board should participate in more purchasing consortia in order to increase savings. | N | |
| 27. | The finance department should define purchasing levels of authority that are commensurate with job title/role in its purchasing policy. Once the purchasing levels of authority are established, the department should ensure that they are communicated to staff and develop a monitoring process for this policy. | Y | AR3 |
| 28. | The school board should consider extending the use of credit cards within the school board in order to shorten the procurement timeline and reduce the number of purchase orders and bills to pay to suppliers. | Y | ROI |
| 29. | The finance department should continue to increase its use of EFT payments to all appropriate suppliers, to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank. | N | |

School Operations and Facilities Management

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|------|---|---------------------|----------|
| 30. | The facilities department should develop an annual departmental plan that incorporates measurable targets, specific timelines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the facilities department's annual improvement plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports. | N | |
| 31. | The facilities department should carry out its project to update its organizational chart and its staff's job descriptions. A detailed organizational chart of the facilities department should be publicly accessible via the school board's website, and the job descriptions should be well understood by all staff members. | N | |
| 32. | The energy efficiency committee should develop a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan. The school board should also present a formal annual report to the | Y | TAO |

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|------|--|---------------------|----------|
| | trustees on the conservation savings achieved against the multi-year energy management plan. | | |
| 33. | The school board should communicate successful conservation initiatives to schools. | N | |
| 34. | The facilities department should update the ReCAPP database more regularly to have a precise picture of the status and condition of school board facilities at any given time. | Y | AR2 |