

**Ministry of Education**

**Conseil scolaire de district des écoles  
catholiques du Sud-Ouest  
Follow-up Report to the Operational  
Review**

**May 2011**

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## 1. Introduction

The Ministry is in the process of conducting 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 third and fourth editions of the Operational Review Guide. These were not part of the original review process.

## **2. Status and Implementation Update**

### **Introduction**

The follow-up review for Conseil scolaire de district des écoles catholiques du Sud Ouest took place on February 1, 2011. The Operational Review team conducted a teleconference with the assistant superintendent of business services.

### **Summary of Recommendation Status**

The school board has made significant progress in implementing the recommendations since the completion of its review in November 2009. Of particular note is the Board's adoption of a formal succession plan and the adoption of performance evaluation policies for CUPE staff, non-unionized staff and senior staff members so that all employees groups of the Board now have a performance evaluation process in place.

Following the Operational Review report, management presented the report to the board of trustees.

There were 30 recommendations made in the original report. The Operational Review team focused on 15 of the recommendations in the follow-up review. Eleven of the recommendations selected for follow-up review were from the 12 areas of opportunity identified across the sector in the 2008 and 2009 sector reports, three concerned specific areas of risks and one related to opportunities for return on investment. The selected recommendations and the corresponding criteria are listed in Appendix A.

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

### 3. Governance and School Board Administration

#### #1 Establishment of an Effective Governance Model

Operational Review Recommendations	Implementation Update
The school board should clearly define and document the distribution of tasks and responsibilities between the trustees and the Director of Education.	Implemented

#### #2 Organizational Structure and Accountability

Operational Review Recommendations	Implementation Update
The school board should implement a formal succession plan to manage retirements and resignations of key managers/administrators.	Implemented

#### #1 Establishment of an Effective Governance Model

In February 2010, trustees of the Board and members of the administrative team have participated in a training session called “Authentic Governance” organized by the Association franco-ontarienne des conseils scolaires catholiques (AFOCSC) on the roles and responsibilities of school boards, trustees, Board chairs and Directors of Education following Bill 177.

Since the Operational Review, the Board has developed a policy on the evaluation of the Director of Education. The description of the duties and responsibilities of the trustees of the Board and the Director of Education, as recommended by the training mentioned above, have been added as annex to the policy on the evaluation of the Director of Education adopted by the Board on January 17, 2011.

#### #2 Organizational Structure and Accountability

In relation to the recommendation to develop a formal succession plan, several steering committees (“comités directeurs”) in charge of succession planning have been created. Two committees are dedicated to academic staff (one is for experienced teachers and one is for new teachers). One steering committee is for non-academic staff or “school leaders”. A formal succession plan for all staff groups called the “Leadership Strategy” was presented to the board of trustees in August 2010. For non-academic staff, the plan contains a description of the mentorship program in place for school leaders who have recently been appointed to a new position. For school leaders already in place, a growth plan is developed on an annual basis. All growth plans are reviewed by the steering

committee for school leaders and used to develop a training calendar to help staff members move towards positions of higher responsibilities.

## 4. Human Resource Management and School Staffing/Allocations

### #1 Employee Performance Evaluation Processes

Operational Review Recommendations	Implementation Update
The HR department should continue its efforts to develop Board-approved policies on the performance evaluations of CUPE staff, non-unionized staff and senior staff members in order to ensure a more consistent and transparent evaluation process for all school board employees.	Implemented

### #2 Attendance Management Processes/Programs

Operational Review Recommendations	Implementation Update
The school board should continue its efforts to develop a formal attendance management program that includes the implementation of policies and administrative procedures to reduce absences, methods for monitoring absences for different employee groups, and the production of periodic attendance reports to inform the administration, schools and trustees of the efficiency of attendance management programs and methods.	In Progress

### #3 Management of the School Board's Benefit Plans

Operational Review Recommendations	Implementation Update
The school board should consider carrying out periodic audits of the school board's insurance company (management services only), which manages the process for medical and dental compensation claims, to ensure that the school board's claims are processed in accordance with the policy.	In Progress

### #4 Planning and Processes for Annual Staffing and Allocation

Operational Review Recommendations	Implementation Update
The HR department should formally document the annual staff allocation process for all employee groups in order to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees. The HR department could rely on the documentation of the finance department's budgeting process to review or document the timelines and responsibilities for enrolment and staffing forecasts.	Implemented

## **#1 Employee Performance Evaluation Processes**

Since the Operational Review, management has developed policies and administrative procedures on the performance evaluations of CUPE staff, non-unionized staff and senior staff members of the administration including superintendents and the Director of Education. With the exception of the policy regarding the Director of Education, which was recently adopted by the Board, all new policies and procedures on performance evaluation were adopted by the Board in 2010. This is a significant achievement since the Operational Review as it means all employees groups of the Board now have a performance evaluation process in place.

## **#2 Attendance Management Processes/Programs**

Management started implementing a software called SEMS (Supply Employee Management System) in February 2010. SEMS is currently used by the school board for reporting absences and automating calls for occasional teachers and for producing reports on attendance management. Attendance management reports are reviewed by the executive committee on a bi-monthly frequency.

Since the Operational Review, two administrative procedures on the confidentiality of medical files and disability management have been drafted and implemented. Those procedures complement the initiatives already put in place before the Operational Review to reduce absenteeism such as the adoption of a workplace wellness program and the implementation of a return to work program including modified work for both WSIB and non-occupational disability cases. In parallel, management has started to report the number of days of occasional teachers to the Board of trustees.

To formalize the attendance management program already in place through the various procedures and initiatives and reporting mentioned above, management has developed a draft policy on attendance management which was presented to the executive committee in January 2011. The draft policy is expected to be presented and adopted by the Board of Trustees by the end of this academic year.

## **#3 Management of the School Board's Benefit Plans**

The school board does not presently have a process to ensure the school board's medical and dental claims (administrative services only) are audited by a third party. However, management requested and received a report from the school board's insurance carrier of controls used at present and is in the process of determining if the current procedures in place by the board's insurance carrier are adequate. Pending this assessment, the school board will determine what direction should be taken. It was reported that the school board is currently in discussions with the 11 other French school boards to determine whether they should collectively consider hiring an external party to perform an audit of the insurance carrier.

#### **#4 Planning and Processes for Annual Staffing and Allocation**

An operational guide that describes the staff allocation processes used for each employee group has been created by a working group within the human resources department in November 2010. The guide was formally adopted by the executive committee January 2011. It describes the responsibilities of the different internal stakeholders involved in the staff allocation process and details who is responsible for forecasting, approving and making changes during the year to the staff allocation for each employee group.

## 5. Financial Management

### #1 Identification of Risks and Mitigation Strategies

Operational Review Recommendations	Implementation Update
The school board should consider documenting the risks linked to the budget and formally sharing them with the members of the executive and management committees and 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

### #2 Interim Financial Reporting Accountability

Operational Review Recommendations	Implementation Update
The school board should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report.	Implemented

### #3 Audit

Operational Review Recommendations	Implementation Update
The school board should consider formalizing an internal audit function. This would include a broader audit of financial and management controls.	In Progress
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.	In Progress
Trustees should establish an audit committee and invite external advisory members to contribute to the committee's effectiveness.	Implemented

### #18 Accounting for Completeness of Purchase/Payment Cycle

Operational Review Recommendations	Implementation Update
The finance department should ensure that an automated three- way matching process (purchase order, receipt/invoice and inspection) is used for school board purchases when appropriate.	Implemented

### #1 Identification of Risks and Mitigation Strategies

Management has reported that it communicates risks to the board of trustees using quarterly financial reports. A section of the financial report called "Risks and

Recommendations” allows for the assistant superintendent of business to comment on potential risks and mitigation strategies. In the future, we recommend that the school board formally document the risks that are identified during the budget development process.

## **#2 Interim Financial Reporting Accountability**

Management has adopted the format developed by the Ministry for its interim financial reporting.

Management has modified the format of its financial reports since the Operational Review to include notes and comparative percentages for each expenditure/revenue category. Two reports following the Ministry’s template were submitted to the board of trustees in March 2010 and June 2010. The new format including information on staffing and enrolment, notes and graphical representations has been positively accepted by the board of trustees.

## **#3 Audit**

With the release of the 2009-10 Grants for Student Needs (GSN), the Ministry announced funding to establish audit committees and internal audit functions. Since the initial announcement of this funding, the Ministry has developed a number of audit function supports including a regional audit initiative. The school board is participating in this initiative, which provides funding for some dedicated internal audit staff for the eight regions in the province of Ontario in line with the new Audit Committee Regulation. All of the 12 French-language school boards are a part of the same region.

The Audit Committee Regulation came into effect in September 2010 and requires the establishment of audit committees in school boards by January 31, 2011. The regulation sets out the following major aspects:

- appointment process for members
- requirement for external member participation
- term of appointment
- duties and powers of the committee
- reporting requirements
- deadline for the first audit committee meeting (March 31, 2011)

As part of this initiative, a regional internal audit manager is selected and will submit a summary of the audit plan (current year work schedule and multi-year plan), staffing

plan and budget for the following fiscal year to the Director of Education, senior business official and audit committee of the Board.

Management was aware of the new Audit Committee Regulation and a regional internal audit manager has been hired for all 12 French-language school boards in January 2011. The Conseil des écoles catholiques du Centre-Est (CECCE) in Ottawa has been chosen as the host board for all French-language boards. Apart from the manager, the internal audit team will comprise six team members with two team members in Ottawa, two in Toronto and two in Sudbury.

Since the Operational Review, an audit committee composed of three trustees and two external advisors has been established in December 2010. One of the two external advisors of the audit committee has a CA designation. The first formal meeting of the audit committee was expected to be held in March 2011.

In February 2011, the assistant superintendent of business will meet with the director of internal audit for the 12 French-language school boards to complete a questionnaire on risk evaluation for the school board. By June 2011, it is expected that an internal multi-year audit plan (three to five years) will be presented to the audit committee of the Board.

#### **#4 Accounting for Completeness of Purchase/Payment Cycle**

Since the Operational Review, training on the Supply Chain Guidelines has been developed and delivered to principals and other school and administration staff members with procurement responsibilities. Thanks to this training, staff members have been formally reminded of the need to use a purchase order for all orders above \$500 as indicated in the procurement policy of the Board. For purchases above \$500 where a purchase order is missing, a follow-up with the staff member responsible for the purchase is systematically conducted by either the controller from the finance department or the assistant superintendent of business. The training and follow-ups have contributed to significantly increase the number of purchases with a purchase order thereby increasing the instances of automatic three-way match using SAP.

For purchases under \$500, which occur mainly in the area of facilities, a formal document, called a “work order” which acts as both a requisition and a goods receipt has been introduced. The work order is sent to the vendor to request services. Once the services have been provided, the vendor requires a staff member from the school to sign the work order as proof that the services have been rendered. The completed work order is sent together with the invoice to the administration of the school board. The work order allows the finance department to proceed to a manual three-way match between the requisition performed by the central administration, the goods receipt is signed by a custodian or principal and the invoice sent by the vendor.

## 6. School Operations and Facilities Management

### #1 Energy Management

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

### #2 Tracking and Reporting Energy Conservation

Operational Review Recommendations	Implementation Update
Management should ensure that a comprehensive system exists to track budget expenditures and consumption and to identify opportunities for further savings.	In Progress

### #3 On-going Monitoring and Maintenance of Data to Support Capital Planning

Operational Review Recommendations	Implementation Update
The maintenance department should annually revise the multi-year capital plan or develop an annual plan that takes into account annual capital priorities.	In Progress

### #1 Energy Management Plan

Since the Operational Review, management has worked with an external consultant to gather historical energy consumption data and develop a preliminary study on current energy consumption in each school and potential energy savings in the future. With the help of this consultant, the school board is currently developing a multi-year energy management plan that incorporates measures to be implemented as well as tools to monitor and manage it. Management indicated that the multi-year energy plan is expected to be presented the Board by end of this academic year.

In the meantime, a “Green committee” composed of several principals and representatives from the administrative sites was set up in February 2011 to collect input and start creating buy-in for the development and roll-out of the multi-year energy plan and the implementation of energy reduction targets per site.

## **#2 Tracking and Reporting Energy Conservation**

An external consultant has assisted the school board in gathering, consolidating and analyzing historical energy consumption data going back to 2008. The school board is now able to conduct comparative analysis of electricity and gas consumption in all its schools. Management has developed a very comprehensive operational guide which details the procedures that members of the facilities department must follow for energy consumption monitoring. The facilities manager is thereby expected to review energy consumption data every two months and to produce a report to the associate superintendent of business on a quarterly basis. The maintenance officer and the maintenance secretary are, for their part, expected to review data on a monthly basis with the view to ensuring accuracy and identifying opportunities of energy reduction.

## **#3 On-going Monitoring and Maintenance of Data to Support Capital Planning**

Management has developed a 2011-22 capital plan that takes into account annual capital priorities. The multi-year plan was adopted by the executive committee in January 2011 and will be presented for adoption by the Board of trustees in February 2011. The school board's 2011-22 capital plan is based on a multi-year analysis of data from the ReCAPP database, previous capital plans and experience and comments from the administration and school principals. Once adopted by the Board, the plan is expected to be reviewed annually based on observed needs.

## 7. School Board Adoption of New Leading Practices

The following leading practices were added or amended for the Third and Fourth Editions of the Operational Review Guide that were 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 2009 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 governance policies of the Board comply with the delineation of duties and roles and responsibilities outlined in the *Student Achievement and School Board Governance Act, Bill 177*.

### HR Management and School Staffing/Allocation

New Leading Practice	Adopted?
The school board maintains appropriate process and systems to monitor staff attendance on a timely basis.	Yes
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 currently sit on the hiring panels for the following positions Director of Education and superintendents. Management reported that effective immediately after the follow-up, trustees will not sit on the hiring panels except for the Director of Education. Trustees should provide strategic policies to govern staffing and recruitment. They should not sit on hiring panels, with the exception of the hiring of the Director of Education.

Trustees also currently participate to the negotiation tables with the unions as observers and sign collective agreements. Trustees should provide the school board with a policy and priority framework for bargaining and not participate directly in negotiations.

## Financial Management

New Leading Practice	Adopted?
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
Approved procurement policies clearly outline circumstances under which the board will use competitive versus non- competitive procurement methods.	Yes
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.1.0	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

Management reported that it has already adopted all the above new leading practices.

The Board should review its existing procurement policy to ensure alignment with the BPS Procurement Directive, which has replaced the Supply Chain Guideline 1.0.

## Operations and Facilities Management

New Leading Practice	Adopted?
The school board has implemented a formal green clean program as part of its overarching Education Environmental Policy.	No
Develop, implement and monitor an occupational health and safety strategy and/or plan that reflects the 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 a security strategy and/or plan that reflects the board's security and student safety policies and administrative procedures and ensures the board is in compliance with statutory/policy security requirements.	Yes
Develop, implement and monitor a health strategy and/or plan that reflects the board's health policies and procedures and ensures the school board is in compliance with statutory health requirements.	Yes

New Leading Practice	Adopted?
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
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
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

With the exception of the first leading practice, management reported that it has already adopted all the above leading practices.

With regards to the implementation a formal green clean program, the school board already uses 100 per cent of green clean products. Management expects to formalize that practice and associated green clean procedures in an administrative procedure or a policy by the end of the current academic year.

## 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 4 through the Third 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 distribution of tasks and responsibilities between the trustees and the Director of Education.	Yes	TAO
2.	The school board should put in place a regular policy review cycle in order to ensure that policies remain relevant.	No	
3.	The school board should implement a formal succession plan to manage retirements and resignations of key managers/administrators.	Yes	TAO
4.	The school board should consider completing the information on its website by supplementing its departmental organizational chart with a directory of contact information for key staff.	No	

### HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
5.	The HR department should consider complementing its annual planning documents with measurable results, specific timelines	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
	and clearly defined duties and reporting responsibilities for each of the department's five priorities.		
6.	The HR department should continue its efforts to develop Board-approved policies on the performance evaluations of CUPE staff, non-unionized staff and senior staff members in order to ensure a more consistent and transparent evaluation process for all school board employees.	Yes	TAO
7.	The school board should continue its efforts to develop a formal attendance management program that includes the implementation of policies and administrative procedures to reduce absences, methods for monitoring absences for different employee groups, and the production of periodic attendance reports to inform the administration, schools and trustees of the efficiency of attendance management programs and methods.	Yes	TAO
8.	The school board should consider carrying out periodic audits of the school board's insurance company (management services only), which manages the process for medical and dental compensation claims, to ensure that the school board's claims are processed in accordance with the policy.	Yes	TAO
9.	The HR department should carry out its project to conduct regular confidential surveys of employee satisfaction.	No	
10.	The HR department should consider having exit interviews with employees who are leaving their positions.	No	
11.	The HR department should formally document the annual staff allocation process for all employee groups in order to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees. The HR department could rely on the documentation of the finance department's budgeting process to review or document the timelines and responsibilities for enrolment and staffing forecasts.	Yes	AR 2
12.	Management should periodically report on the actual allocation of staff, compared to the original approved allocation plan and budget (FTEs by function, department and program, actual versus budget).	No	

## Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
13.	Based on a business sector operational plan, the finance department should consider developing an annual departmental plan in line with the school board's annual planning, which should include measurable objectives, specific timelines, and clearly	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
	defined duties and reporting responsibilities for each of the department's priorities. Once the plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.		
14.	The finance department should revise the documentation of the budgeting process with the HR department in order to create or clarify timelines and responsibilities for enrolment forecasting and staffing plans. Once the documentation has been revised, management should communicate it to the different budget process stakeholders in order to make the annual budget development process more efficient and transparent.	No	
15.	The school board should consider documenting the risks linked to the budget and formally sharing them with the members of the executive and management committees and 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.	Yes	AR 2
16.	The school board should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report.	Yes	TAO
17.	The school board should consider formalizing an internal audit function. This would include a broader audit of financial and management controls.	Yes	TAO
18.	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.	Yes	TAO
19.	Trustees should establish an audit committee and invite external advisory members to contribute to the committee's effectiveness.	Yes	TAO
20.	The school board should develop an investment policy to reduce idle cash, in accordance with the Education Act.	No	
21.	The finance department should develop periodic reports on the school board's cash position and the results of future investment activities, and share them with the board of trustees.	No	
22.	The finance department should perform regular cash/funding forecasting to monitor financial risks related to cash management.	No	
23.	The finance department should consider using electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined.	No	
24.	The finance department should ensure that an automated three-way matching process (purchase order, receipt/invoice and inspection) is used for school board purchases when appropriate.	Yes	AR 3

Ref.	Recommendation	Follow-up Yes/No	Criteria
25.	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.	No	

### School Operations and Facilities Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
26.	Based on a business sector operational plan, the maintenance department should consider developing an annual departmental plan in line with the school board's annual planning, which should include measurable objectives, specific timelines and clearly defined duties and reporting responsibilities on each of the department's priorities. Once the plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.	No	
27.	Management should develop a multi-year energy management plan that includes measures to be implemented and the tools to monitor and manage the plan. The school board should also present a formal annual report to trustees on the conservation savings achieved against the multi-year energy management plan.	Yes	TAO
28.	Management should communicate successful conservation initiatives to schools.	No	
29.	Management should ensure that a comprehensive system exists to track budget expenditures and consumption and to identify opportunities for further savings.	Yes	ROI
30.	The maintenance department should annually revise the multi-year capital plan or develop an annual plan that takes into account annual capital priorities.	Yes	TAO