

Ministry of Education

**District School Board of Niagara
Follow-up Report to the Operational
Review**

February 2012

Table of Contents

1. Introduction	1
2. Status and Implementation Update	3
Introduction.....	3
Summary of Recommendation Status.....	3
3. Governance and School Board Administration.....	4
#1 Delineation of Duties.....	4
#2 Operating Plan.....	4
3. Human Resource Management and School Staffing/Allocations	6
#1 Attendance Support	6
#2 Report on Attendance Support.....	7
#3 Employee Evaluation	7
#4 Professional Development	7
5. Financial Management.....	9
#1 Internal Audit.....	10
#2 Audit – External Advisors	10
#3 PCards.....	10
#4 Three-way Matching	10
#5 Electronic Funds Transfer (EFT).....	11
6. School Operations and Facilities Management.....	12
#1 Departmental Plan	13
#2 Cleaning Standards	13
#3 Staff Allocation.....	13
#4 Energy Management Plan.....	13
#5 Procurement - Energy Efficiency.....	14
7. School Board Adoption of New Leading Practices	15
Governance and School Board Administration.....	15
HR Management and School Staffing/Allocation.....	15
Financial Management.....	16
Operations and Facilities Management.....	17
Appendix A – Selection of Recommendations	19

1. Introduction

The Ministry is in the final stages 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 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 District School Board of Niagara (DSB of Niagara) Operational Review follow-up review took place on November 3, 2011, approximately 18 months after the release of the initial Operational Review report. The Deloitte Operational Review team conducted a teleconference with the Comptroller of Finance and the Superintendent of Business Consultant. In advance of the teleconference, the Deloitte team selected recommendations from the Operational Review Report and asked the 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 review in May 2010. Of particular note is the successful implementation of the annual board-wide Operating Plan as well as an aligned Facilities departmental plan. The school board has also made progress on its attendance support program and reporting as well as progress in its implementation of a PCards program with an initiated Pcard pilot program and a completed procedure manual on the use of Pcards.

There were twenty-six recommendations made in the original report. The Operational Review team focused on sixteen of the recommendations in the follow-up review. The selected recommendations and the corresponding criteria are listed in Appendix A.

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

3. Governance and School Board Administration

#1 Delineation of Duties

Operational Review Recommendation	Implementation Update
The school board should develop a formal policy that clearly delineates the division of duties and responsibilities between the board of trustees and the director of education, including the development of a code of conduct for trustees.	In progress

#2 Operating Plan

Operational Review Recommendation	Implementation Update
The school board is encouraged to expand its annual operating plan to cover all aspects of its non-academic operations, including human resources, financial management, and facilities management. This will also enable the departments to track and report progress of their defined priorities and goals throughout the year.	Complete

#1 Delineation of Duties

The school board is working to clearly delineate the division of duties and responsibilities the between Board of Trustees and the Director of Education. Management reports that there is ongoing work with the Ontario Public School Boards Association (OPSBA) to develop standard guidelines regarding the delineation of duties for school boards around the province and that these guidelines will be used to clarify the distinction at the school board level. Although the clear delineation has yet to be made in Board policy, detailed discussions regarding potential changes have taken place between management and the Board. The school board is encouraged to continue working towards the full adoption of the *Student Achievement and School Board Governance Act, Bill 177*, and to develop a formal policy that clearly delineates the division of duties and responsibilities between the Board of Trustees and the Director of Education, including the development of a code of conduct for trustees.

#2 Operating Plan

Senior management has developed the school board's annual operating plan. The operating plan has been included as part of the existing publicly available Board Improvement Plan. Departmental plans were formally incorporated into the document for the 2011-2012 school year. Specific objectives and responsibilities have been

outlined in the operating plan. Accountability for operating plan objectives and targets is the responsibility of senior management.

3. Human Resource Management and School Staffing/Allocations

#1 Attendance Management

Operational Review Recommendation	Implementation Update
The department should continue in their efforts to develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism.	In progress

#2 Report on Attendance Support

Operational Review Recommendation	Implementation Update
Management should periodically report to the Board and senior management on the effectiveness of its attendance management program, once it is in place.	Completed

#3 Employee Evaluation

Operational Review Recommendation	Implementation Update
HR management should continue to develop policies and procedures for an employee evaluation/performance system for all staff to ensure transparency and consistency in the process.	In progress

#4 Professional Development

Operational Review Recommendation	Implementation Update
HR management should establish and manage formal professional development guidelines for non-teaching staff, including annual learning plans, minimum training hours and an in-depth supervisory training program for all managers of administrative functions.	In progress

#1 Attendance Support

The school board has been exploring attendance support opportunities prior to the original Operational Review. The school board has contracted a third party firm to help them develop and implement a comprehensive attendance support program. At the time of the Follow-up Review, the school board had completed the first phase of a three phase implementation of the attendance support program. Principals, supervisors and

other staff have been trained on the attendance support program prior to the second phase and full roll-out of the program in January 2012. The third phase of the attendance support program will include the implementation of a wellness support program in collaboration with a third party provider. The wellness program will help reinforce positive behaviours and help employees who require the use of wellness and support services. The school board is encouraged to continue to finalize their formal attendance support program. A formalized attendance support program will help to ensure that the school board maintains appropriate policies, procedures and systems to monitor staff attendance on a timely basis and help to minimize the cost of absenteeism.

#2 Report on Attendance Support

The school board is reporting the results of its attendance support efforts and initiatives to senior administration and the Board. The school board has contracted a third party firm to help implement and support the attendance support program and to provide annual reports on the progress made against measures and initiatives already in place at the school board. The annual report includes sections on disability management and attendance support and will include a section on the school board's wellness program, once implemented.

#3 Employee Evaluation

The school board continues to develop plans for an employee evaluation program. Management has taken steps including the creation of a committee with representation from multiple staff stakeholder groups. This committee was formed during the 2010-11 school year. The committee has established parameters for a Support Staff Performance Appraisal program and has examined evaluation best practices from other school boards. The committee was adjourned at the end of the school year and management suggests it will be re-established to continue their work on employee evaluation support opportunities at some stage during the 2011-12 school year. Management reports that there have been no negative labour relations or staff reaction to the initial committee efforts.

#4 Professional Development

The school board has worked to provide professional development courses for numerous staff groups. Office, clerical, technical and instructional support staff have access to the following programs and courses:

- Non-violent Crisis Intervention
- Behavior Management Systems Training

- Ergonomics Training
- First Aid/CPR Training
- WHMIS and WHMIS II
- Smart Start

Non-teaching staff such as business and administrative staff have access to courses and programs through the University of Guelph. Training and education programs are not mandated by the school board, other than health and safety training, where required. Staff are encouraged to undertake personalized learning programs and the HR department tracks all staff training. The school board has developed the Administrative Management Group Performance Appraisal Document. The document clearly outlines goals and expectations of staff regarding professional development. The document contains the section “Professional and Personal Growth Plan”, which details steps in setting goals and monitoring completion.

5. Financial Management

#1 Internal Audit

Operational Review Recommendation	Implementation Update
Management should continue to participate in the emerging Ministry direction to establish regional models for internal audit across the school board sector.	Completed

#2 Audit – External Advisors

Operational Review Recommendation	Implementation Update
Management and the board of trustees should develop a formal audit committee and add external advisors to contribute to the finance audit committee's effectiveness.	Completed

#3 PCards

Operational Review Recommendation	Implementation Update
Management should investigate the use of PCards to use for small purchases, to reduce the volume of supplier invoices processed by accounting. To that end, it should perform a transaction/spend analysis of purchase orders, to identify optimum threshold limits that maintain budgetary control while managing volume of invoices.	In progress

#4 Three-way Matching

Operational Review Recommendation	Implementation Update
Management should perform a detailed review of the school board's purchase-to-payment cycle, specifically three-way matching, which is currently limited to only those purchases over \$3000.	In progress

#5 EFTs

Operational Review Recommendation	Implementation Update
Management is encouraged to continue to explore additional Electronic Fund Transfers (EFT) opportunities with suppliers, for greater efficiency.	In progress

#1 Internal Audit

DSB of Niagara is participating in the Ministry's regional internal audit initiative. The Regional Internal Audit Team (RIAT) host is based at the Waterloo Region District School Board. Management reports a positive experience with RIAT to date and an acceptance of the process by school board staff who have worked with the audit team. Risk assessments have been completed and the audit teams are now working with the school board to complete in-depth examinations of specific departments.

#2 Audit – External Advisors

In compliance with the Audit Committee Regulation, the school board has appointed two external advisors to the school board Audit Committee. The school board received applications from 3 qualified individuals. The positions were advertised locally and the Director and SBO were directly involved in the interviews. Management reports the addition of the two external members was an overall positive addition to the committee.

#3 PCards

The Finance department has explored best practices for PCards and different models of PCard usage from other school boards. The school board has established a procedures manual for the use of PCards and has initiated an initial pilot program of 70 PCards for the Facility Supervisors. The Finance department intends to expand the piloting of PCards in the second half of the 2011-12 school year. Once the pilots have been completed successfully, management suggests the school board will aim to introduce PCards across the school board in 2012-13.

Management should perform a transaction/spend analysis of purchase orders, to identify optimum threshold limits that maintain budgetary control while managing volume of invoices. The use of PCards can reduce the volume of supplier invoices to be processed and can be a more efficient and secure means of purchasing.

#4 Three-way Matching

The school board has considered the three-way matching recommendation proposed in the original Operational Review report and has reviewed the school board's existing practices. Management reports that they have examined the requirements for three-way matching for all purchases above \$3000 and have found it to be administratively efficient and preferred by the school board at this time. Supervisors are responsible for managing budgets and have the capacity to monitor their accounts through the central electronic financial management system. Management plans to implement random audits on receiving functions to ensure that appropriate matching is taking place. However, the school board should investigate and consider implementing three-way matching (purchase order, receipt/invoice and inspection) on large value purchases

under \$3000 as well before invoices are paid. The school board is encouraged to monitor industry best practices relating to three-way matching to ensure alignment and accountability in the purchase/payment cycle.

#5 Electronic Funds Transfer (EFT)

Management reports success in moving towards full adoption of the electronic funds transfer (EFT) recommendation. In September 2011, 54% of all payments issued by the school board were made by EFT and these payments were linked to 82% of all school board spending. The school board hopes to achieve 100% of all payments to vendors by EFT by August 2012. To support this goal, the school board plans to incorporate the requirement for EFT capability into the school board's tender documents.

6. School Operations and Facilities Management

#1 Departmental Plan

Operational Review Recommendation	Implementation Update
The department should consider developing an annual departmental plan aligned with the operating plan and overall strategic directions. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	Completed

#2 Cleaning Standards

Operational Review Recommendation	Implementation Update
The school board should continue implementation its cleaning standards for schools and develop a standard process to monitor, manage and report on results. Once this in place, management should also report to senior administration on the results of the compliance reviews.	In progress

#3 Staff Allocation

Operational Review Recommendation	Implementation Update
The school board should develop an allocation model for custodial staff, and compare it to other school boards to ensure the optimization and use of staff.	Completed

#4 Energy Management Plan

Operational Review Recommendation	Implementation Update
The department, working with the senior administration, should formally establish a multi-year energy management plan that incorporates targets and performance measures to track conservation initiatives.	In progress

#5 Procurement - Energy Efficiency

Operational Review Recommendation	Implementation Update
The school board should add language to their procurement policy to support that where feasible, all new equipment will have an appropriate energy efficiency rating.	In progress

#1 Departmental Plan

The Facilities department has developed an annual departmental plan with clear goals and priorities which are aligned to the school board's multi-year strategic plan and the annual board-wide operating plan. Management reports that Facility supervisors helped craft and provided input into the development of the multi-year strategic plan. Given the involvement of Facility supervisors in the multi-year strategic planning process, there was a clear understanding of expectations in the development of the departmental plan.

#2 Cleaning Standards

The school board is working towards formalizing consistent cleaning standards for all schools and school board facilities. Operations supervisors have identified the development of these standards as a priority and are working to explore options for electronic auditing of school cleanliness that might include the use of personal data assistants (PDAs) or other web-based checklists. Management reports that the data collected from any new system or process that measures and quantifies the cleanliness of school board facilities will be used to identify potential areas of improvement, and training requirements as well as quantify the impacts of any process changes made.

The school board should continue in its efforts to implement cleaning standards for schools and school board facilities as well as the work being done to develop a standard process to monitor, manage and report on results. Once in place, management should also report to senior administration on results.

#3 Staff Allocation

The department has worked to develop a new staffing allocation model for custodians with the help of another school board. Facilities management used the allocation model of another school board and customized it to fit DSBN's staff allocation needs. The new formula permits staffing details to be broken down by individual schools and the unique cleaning needs of each. Management reports the model is now currently in place and functioning well. The challenge for the school board is to fully implement any changes required as a result of the new allocation model, especially relating to unforeseen changes in staffing levels.

#4 Energy Management Plan

The school board is undertaking numerous energy management initiatives at many of the board's school sites. The school board is also working to formalize the energy management plan. A committee composed of members from different stakeholder groups has been established to discuss and drive energy conservation initiatives. There is also an annual report on energy usage and conservation savings which is presented

to the Board. The school board has indicated that they will make an earnest effort in the areas of energy management planning and energy conservation in the future.

Management should continue to provide formal reporting to the Board on the energy conservation projects and as well as any savings achieved against the multi-year energy management plan, once it is developed.

The school board should also use the Ministry's Utility Consumption Database (UCD) as a tool to help establish base-level data, track energy consumption, and help identify school board facilities and sites with potential energy management savings.

The school board is encouraged to continue with its efforts to finalize its energy management plan. In line with the *Green Energy Act, 2009*, energy management planning should include the development of policies, guidelines, goals (conservation targets), and priorities for energy management and resource conservation. The plan should also include short-term and long-term opportunities with milestones, roles, responsibilities, budgets and a process for ensuring community support.

As part of the new regulations of the Green Energy Act, there are new energy consumption reporting requirements which the school board should become familiar with. These requirements could be found in the following link: http://www.e-laws.gov.on.ca/html/source/regs/english/2011/elaws_src_regs_r11397_e.html

#5 Procurement - Energy Efficiency

Management is working to include requirements for energy efficient specifications in the purchasing of all new equipment. Energy efficiency is being considered in all departmental purchasing. The school board is undertaking numerous energy management projects including the procurement of various energy efficient systems and equipment to improve energy efficiency within the system and should ensure that an appropriate energy efficiency rating is obtained in these procurements.

The school board should update its procurement policies and purchasing practices to reflect appropriate energy efficiency ratings which would further support the objectives and targets of the energy management plan and any of its existing energy conservation projects and initiatives.

7. School Board Adoption of New Leading Practices

The following leading practices were added or amended for 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 <i>Student Achievement and School Board Governance Act</i> , Bill 177.	In progress

The Board has not made much some progress to adopt a governance model that fully reflects the roles and responsibilities mandated by Bill 177. At present, there is delineation of roles and responsibilities between the Board of Trustees and senior administration, although in practice the delineation of roles and responsibilities requires occasional clarification.

The school board has not adopted a governance models that outlines the roles and responsibilities mandated by the Bill 177. Management reports there is ongoing open discussions regarding the implications of Bill 177 internally between senior administration and the Board. It is suggested that in the absence of such a document, responsibilities of each group are understood.

However, management is encouraged to continue working with the Board towards the full adoption of Bill 177 and to ensure all practices and policies are in line with the current legislative requirements. The Board is encouraged to formally document its governance model as well as clearly delineating the roles and responsibilities between the Board of Trustees and the Director of Education in line with 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	Yes

New Leading Practice	Adopted?
employment system reviews and works towards broadening the diversity of recruitment pools.	
Trustees provide the school board's policy and priority framework within which bargaining takes place	No

While trustees provide general policy direction to govern the staffing and recruitment for most of the administration and school board's staff, they do participate on the hiring panels for superintendents and also participate in the screening process for principals.

The practice of trustees sitting on hiring panels is a long-standing tradition. However, in line with Bill 177, 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. The Director of Education should review existing practices and the composition of interview panels, and develop formal hiring policies and procedures to clarify the roles of trustees and school board staff in hiring and recruitment.

The school board maintains processes to identify and remove discriminatory biases and systemic barriers in staff recruitment, selection, hiring, mentoring, and promotion of staff. The efforts include the active use of the recently updated Equity and Inclusive Education Interim Policy.

Trustees currently play a role in the collective bargaining process. Management suggests that a longstanding practice have been in place where Board members sit as observers on negotiating committees. Before the next round of labour negotiations, the Director of Education should review the role of staff and trustees in the collective bargaining process. In line with Bill 177, trustees should not have a direct role in labour negotiations. Trustees should continue to provide the school board's policy and priority framework within which bargaining takes place and should not play a direct role in 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.1.0.	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 has adopted and maintains procurement guidelines that are aligned with the mandatory elements of the Supply Chain Guideline (SCG) v1.0. In addition to the SCG, the school board should ensure that its policies and procedures are now aligned to the Broader Public Service (BPS) Procurement Directive which was released in April 2011.

The manager of purchasing has implemented purchasing authorization levels that are commensurate with job roles and responsibilities and monitors them appropriately.

Operations and Facilities Management

New Leading Practice	Adopted?
The school board has an approved facility partnership policy.	No
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 an approved Community Use of Schools policy and rents space to a number of groups, a process that is managed through the Community Use of Schools Outreach Coordinator. However, the school board does not have an approved facility partnership policy. Management should develop a facility partnership policy and supporting procedures in line with Ministry requirements.

For instance, school boards are expected to develop facility partnership policies that identify:

- Principles and criteria regarding the eligibility of partners;
- How available space in schools will be selected;
- What entities will be selected for the notification list;
- How potential partners will be notified of available space and construction plans; and
- How entities will be selected for partnerships, including prioritization, if applicable.

The memorandum to introduce the Facility Partnerships Guideline, the Facility Partnerships Guideline and the Highlights of the *Education Act* relevant to facility partnerships could be found in the links below:

http://faab.edu.gov.on.ca/Memos/B2010/B_1.pdf,

http://faab.edu.gov.on.ca/Memos/B2010/B_%201%20Attach%20-%20Facility%20Partnerships%20Guideline.pdf, and

http://faab.edu.gov.on.ca/Memos/B2010/B_%201%20Attach%20-%20Appendix%20A.pdf

The department manages projects internally. Departmental management has recently hired an additional staff person to manage major construction projects as the project manager.

The school board has a long standing practice of retaining an independent cost consultant. Management reports that the use of the cost consultant has always provided an appropriate check and balance on major project costs.

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 develop a formal policy that clearly delineates the division of duties and responsibilities between the board of trustees and the director of education, including the development of a code of conduct for trustees.	Yes	SP/ TAO
2.	The school board is encouraged to expand its annual operating plan to cover all aspects of its non-academic operations, including human resources, financial management, and facilities management. This will also enable the departments to track and report progress of their defined priorities and goals throughout the year.	Yes	SP/ TAO
3.	The school board should establish a formal succession plan to manage retirements and resignations of key managers and administrators. This should include senior staff in both academic and non-academic functions.	No	

HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
4.	Management should develop a recruitment policy and ensure it is reviewed annually to align staff planning with student achievement.	No	
5.	The school board should maintain appropriate processes and systems to monitor staff attendance on a timely basis.		
6.	The department should continue in their efforts to develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism.	Yes	TAO
7.	Management should periodically report to the Board and senior management on the effectiveness of its attendance management program, once it is in place.	Yes	TAO
8.	HR management should continue to develop policies and procedures for an employee evaluation/performance system for all staff to ensure transparency and consistency in the process.	Yes	AR2
9.	HR management should establish and manage formal professional development guidelines for non-teaching staff, including annual learning plans, minimum training hours and an in-depth supervisory training program for all managers of administrative functions.	Yes	ROI
10.	Management should consider developing staff satisfaction surveys to include all employee groups. This would improve communication with staff and provide input for professional development plans and HR policy.	No	
11.	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.	No	

Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
12.	The department should consider consolidating key risks and mitigation strategies into a single risk plan.	No	
13.	Management should continue to participate in the emerging Ministry direction to establish regional models for internal audit across the school board sector.	Yes	TAO
14.	When the school board establishes an internal audit function, it should ensure any internal audit plans are clearly documented and		

Ref.	Recommendation	Follow-up Yes/No	Criteria
	that internal audit report recommendations are followed up and acted upon by management.		
15.	Management and the board of trustees should develop a formal audit committee and add external advisors to contribute to the finance audit committee's effectiveness.	Yes	TAO
16.	Management should investigate the use of PCards to use for small purchases, to reduce the volume of supplier invoices processed by accounting. To that end, it should perform a transaction/spend analysis of purchase orders, to identify optimum threshold limits that maintain budgetary control while managing volume of invoices.	Yes	ROI
17.	Management should perform a detailed review of the school board's purchase-to-payment cycle, specifically three-way matching, which is currently limited to only those purchases over \$3000.	Yes	ROI
18.	Management is encouraged to implement an electronic supplier interface for ordering, processing, and payment. This is an opportunity for increased process efficiencies.	No	
19.	Management is encouraged to continue to explore additional Electronic Fund Transfers (EFT) opportunities with suppliers, for greater efficiency.	Yes	ROI

School Operations and Facilities Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
20.	The department should consider developing an annual departmental plan aligned with the operating plan and overall strategic directions. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	Yes	SP
21.	The school board should continue implementation its cleaning standards for schools and develop a standard process to monitor, manage and report on results. Once this in place, management should also report to senior administration on the results of the compliance reviews.	Yes	AR2
22.	The school board should continue piloting its green clean products in a move towards implementing a formal green clean program as part of its overarching Education Environmental Policy.	No	
23.	The school board should develop an allocation model for custodial staff, and compare it to other school boards to ensure the optimization and use of staff.	Yes	ROI / AR2

Ref.	Recommendation	Follow-up Yes/No	Criteria
24.	The department, working with the senior administration, should formally establish a multi-year energy management plan that incorporates targets and performance measures to track conservation initiatives.	Yes	TAO
25.	The school board is encouraged to develop an overarching environmental policy that addresses both environmental education and responsible management.	No	
26.	The school board should add language to their procurement policy to support that where feasible, all new equipment will have an appropriate energy efficiency rating.	Yes	ROI