

**Ministry of Education**

**Durham Catholic District School Board  
Follow-up Report to the Operational  
Review**

**July 2009**

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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 8 to 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 7 Areas of Opportunity identified in the August 2007 Sector Summary Report?
- 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 second edition of the Operational Review Guide, released to the sector in September 2008. These were not part of the original review process.

## 2. Status and Implementation Update

### Introduction

The Durham Catholic District School Board Operational Review follow-up review took place on July 3rd 2009, which was approximately twelve months after the release of the original Operational Review report. The Operational Review team conducted a teleconference with the Superintendent of Business of the school board.

### Summary of Recommendation Status

Following receipt of the Operational Review report, it was submitted to the Trustees with an accompanying PowerPoint presentation. Key highlights from the Operational Review report were posted on the school board's website.

The school board has taken a number of positive steps since the completion of the operational review in January 2008. Of particular note is the work done on the development of a three-year Capital Renewal Plan for the years 2008-2011. This plan was developed in conjunction with the Good Places to Learn Plan and the Energy Action Plan to support a systematic approach to the Durham Catholic District School Board Capital Renewal Program. It includes significant detail, including targets, timelines and assignment of responsibilities.

Of additional note is the hiring of some new positions to target specific recommendations that came out of the operational review. These include a financial reporting coordinator, a purchasing manager, in-house legal counsel, a nurse, a media relations officer and a Chief Information Officer. Funding for these positions came from restructuring older positions and utilizing vacancies.

Following the operational review, senior management decided to undergo an intensive strategic planning process to refresh their strategic plan. The Strategic Plan sets the framework for the new board improvement plan and subsequent departmental plans. The importance of strategic planning was a key message that senior administration took away from the operational review report and process.

There were 17 recommendations made in the operational review report. The operational review team focused on 15 of the recommendation in the follow-up review. Seven of the recommendations relate to the seven areas of opportunity identified in the 2007-08 Summary Report, three are in the area of strategic planning, three are areas of potential risk and two are areas with potential for material return on investment. Three of the recommendations also represent new leading practices introduced in Wave 3 through the Second Edition of the Operational Review Guide. The selected recommendations and the corresponding criteria are listed in Appendix A.

Overall, senior administration has either implemented or has made some progress on all of the recommendations chosen for follow-up. One recommendation with which senior administration has not moved forward on concerns developing a document to define the roles and responsibilities of the board of trustees and the Director. The Board is waiting for further direction from the Ministry before they act on the recommendation.

### 3. Governance and School Board Administration

#### #1 Establishment of Strategic Direction and Development and Reporting of Annual Improvement Plans

Operational Review Recommendation	Implementation Update
The Board is currently developing a comprehensive “Board Improvement Plan” to form a link between the Road to Student Success and the department level plans. The Board should continue with this important initiative, which will provide a good perspective on the Board’s performance relative to strategic focus areas.	Partially Implemented

#### #2 Roles and Responsibilities

Operational Review Recommendation	Implementation Update
To further support the effective and positive relationship between the trustees and management, the Board should consider developing a document to define the roles and responsibilities of the board of Trustees and the Director.	Not Implemented

#### #1 Establishment of Strategic Direction and Development and Reporting of Annual Improvement Plans

Senior Administration recently underwent a four day planning session to refresh their multi-year strategic plan with the overall emphasis on ‘what supports student achievement?’ Upon completion at the end of August, this plan will set the framework for the annual board improvement plan which will include training sessions and key dates for implementation. Annual departmental plans will then be developed and aligned to the 2009-2010 board improvement plan. The end result is to ensure consistency across the strategic plan, board improvement plan and departmental plans.

As part of the strategic planning process, a number of new positions were created so that all support portfolios will have a manager or senior manager - for example, a new Manger of Purchasing is being hired. The decision was also made to hire a Chief Information Officer.

The school board is encouraged to follow through on this recommendation in order to track and report progress of its defined priorities and goals throughout the year.

## **#2 Roles and Responsibilities**

The school board is currently waiting for direction from the Ministry before they move forward with formally defining the roles and responsibilities of the board of trustees and the Director.

The school board is encouraged to follow through on this recommendation pending further direction from the Ministry.

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

### #1 Attendance Management

Operational Review Recommendation	Implementation Update
The Board should proceed with the finalization and implementation of its comprehensive attendance support program.	Implemented

### #2 Policy and Procedures for Support Staff

Operational Review Recommendation	Implementation Update
The strategic plan management coordinating committee is developing service standards, staff development and training frameworks, and policy and procedures for all support staff. The Board should continue with this important initiative to ensure consistency, integration and transparency of all appraisal processes for non-teaching staff.	Partially implemented

### #1 Attendance Management

The Human Resources and Administrative Services branch developed an Employee Attendance Support Policy which was approved by the Superintendent of Education-HR and Administrative Services in January 2009. The school board consulted employee group union representatives in the development and implementation of this policy. The objective of the policy is two-fold: to provide for a consistent and transparent process for the monitoring of system and individual attendance rates; and to assist employees requiring support and counselling in order to meet attendance expectations with due consideration for the unique circumstances of the person.

An associated policy on disability management, for which the school board is hiring a nurse to support return to work programs, is also being developed. This policy has the support of the unions.

### #2 Policy and Procedures for Support Staff

The strategic plan management coordinating committee has created two new sub-committees, the service quality committee and the non-teaching staff professional development committee, which have been tasked with developing staff development policy and procedures for all support staff. The work of these two committees will move forward in the 2009-10 school year.

## 5. Financial Management

### #1 Development and Reporting of Annual Goals and Priorities

Operational Review Recommendation	Implementation Update
The finance department plan should develop an annual departmental business plan that translates the existing strategic directions into target activities, timelines and designated accountabilities. The annual plan should become part of the Board's annual plan and be aligned to the Board's overall strategic directions.	Partially Implemented

### #2 Integrated System for Variance Analysis and Financial Reporting

Operational Review Recommendation	Implementation Update
The Board should perform a needs assessment and cost- benefit analysis of moving to a new financial application that offers capabilities such as automated three-way matching (purchase order, receipt, invoice) and enhanced financial reporting. This would include discussions with the Durham DSB to determine if a joint assessment could be undertaken.	Implemented

### #3 Interim Financial Reporting

Operational Review Recommendation	Implementation Update
Finance staff should consider providing an expanded level of interim reporting, as suggested in section 4.3 of the operational review report. This would improve understanding of the financial reporting of year-to-date results.	Partially Implemented

### #4 Internal Audit Function

Operational Review Recommendation	Implementation Update
Management and the Board should consider establishing an internal audit function. Management should start by identifying options for its mandate and scope and estimating annual costs for each option. Management's proactive assessment of need and cost would be a useful first step.	Partially Implemented

## #5 Establishment of an Audit Committee

Operational Review Recommendation	Implementation Update
Management and the Board should establish an audit committee. The audit committee would include at least two external members to act as advisors and contribute to its accountability.	Partially Implemented

## #6 Develop and Implement an Investment Policy

Operational Review Recommendation	Implementation Update
The Board should develop and implement an investment policy that complies with the Education Act.	Implemented

## #7 Policies and Procedures for Purchase Card/Corporate Card Use

Operational Review Recommendation	Implementation Update
Management should investigate the use of PCards to use for small dollar 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.	Partially Implemented

## #1 Development and Reporting of Annual Goals and Priorities

Senior Administration recently underwent a four day planning session to refresh their multi-year strategic plan with the overall emphasis on ‘what supports student achievement?’ A copy of the planning maps was provided during the follow-up review. These planning maps were derived over the planning session. Upon completion at the end of August, this plan will set the framework for the board improvement plan which will include training sessions and key dates for implementation. Annual departmental plans will then be developed and aligned to the 2009-2010 board improvement plan.

The finance department will develop its new annual departmental plan following the development of the board improvement plan, which will identify timelines and designated accountabilities. The end result is to ensure consistency across the strategic plan, board improvement plan and departmental plans.

The school board is encouraged to follow through on this recommendation in order to track and report progress of its defined priorities and goals throughout the year.

## **#2 Integrated System for Variance Analysis and Financial Reporting**

The finance department performed a cost benefit analysis to move to a new financial system, and looked at two applications - Atlas and BAS 2000. Both cost between

\$300K-500K and as a result of financial constraints, the school board has decided not to move ahead with the implementation at this time.

Given its current arrangement with Durham Public District School Board, the school board indicated that it remains open to joint initiatives in the future. However, this would be dependent on a solution's ability to meet their specific needs.

## **#3 Interim Financial Reporting**

The finance department has moved towards quarterly reporting, which includes mid-year forecasting and a comparison of the annual approved budget with the actual spending to date and the spending to date, expressed as a percentage of the budget. All reports go to the audit committee before being presented to the Board. The school board is encouraged to look at the additional recommendations in section 4.3 of the original operational review report (listed below) as well as forthcoming report from the Interim

Financial Reporting Committee. This was established by the ministry in response to this topic being identified as one of the sector-wide opportunities in September 2008.

A comparative percentage for each expenditure/revenue category to reflect what the "expected spending to date" should be, relative to either historical averages, prior year's experience or, in the case of salaries and benefits, the number of staff and pays processed to date.

Explanations of any significant variations from the normally expected percentage spent to date. Management would need to define what is "significant" for the reporting of variances.

## **#4 Internal Audit Function**

The school board has developed an internal audit process that focuses on the auditing of material financial variances and school funds. This model gives the audit committee the authority to investigate any line item above \$100K that exceeds the budget by more than 20%. Any line items that exceed this threshold are subject to a formal audit by the audit committee.

The ministry's direction on internal auditing in school boards continues to evolve. The school board is encouraged to further enhance its internal audit capabilities once there

is a clear boundary on the scope of the function and the associated delivery / funding model.

### **#5 Establishment of an Audit Committee**

An audit committee has been formed, and a copy of the mandate and terms of reference was provided to the team during the follow-up review. The audit committee will oversee the annual external audit engagement making recommendations to the Board of Trustees, and the committee membership will be no less than (3) Trustees as appointed by the Chair of the Board. All members must be independent of management.

The school board is encouraged to incorporate external members as part of the audit committee.

### **#6 Develop and Implement an Investment Policy**

An investment policy has been developed and a copy of the administrative procedure was provided to the team during the follow-up review. This policy and procedure was approved on March 9, 2009.

### **#7 Policies and Procedures for Purchase Card/Corporate Card Use**

This initiative is currently ongoing but one of the decisions that was made is to increase the PCard transaction threshold to \$250.00 from \$50.00. The school board is also waiting on further direction from the Ministry on the proposed Trustee expense guidelines before moving forward with any significant changes on this recommendation.

## 6. School Operations and Facilities Management

### #1 Development and Reporting of Annual Goals and Priorities

Operational Review Recommendation	Implementation Update
The facilities department should expand its strategic planning objectives into an annual departmental plan that details its annual goals and priorities and incorporates performance measures and accountabilities. The annual plan should become part of the Board's annual plan and be aligned to the Board's overall strategic directions.	Partially Implemented

### #2 Multi-Year Maintenance and Renewal Plan

Operational Review Recommendation	Implementation Update
Management should consider developing a multi-year preventative/major maintenance and facility renewal plan that includes available funding to support it. This would provide a clear forecast of the Board's critical needs over the next several years.	Implemented

### #3 Energy Management

Operational Review Recommendation	Implementation Update
While the Board has a strong annual plan for energy conservation, management should develop a multi-year conservation plan that establishes annual and long-term targets, and identifies the required initiatives and funding.	Implemented

### #1 Development and Reporting of Annual Goals and Priorities

Senior Administration recently underwent a four day planning session to refresh their multi-year strategic plan with the overall emphasis on 'what supports student achievement?' A copy of the planning maps was provided during the follow-up review. These planning maps were derived over the planning session. Upon completion at the end of August, this plan will set the framework for the board improvement plan which will include training sessions and key dates for implementation. Annual departmental plans will then be developed and aligned to the 2009-2010 board improvement plan.

The facilities department will develop its new annual departmental plan following the development of the board improvement plan, which will identify timelines and

designated accountabilities. The end result is to ensure consistency across the strategic plan, board improvement plan and departmental plans.

The school board is encouraged to follow through on this recommendation in order to track and report progress of its defined priorities and goals throughout the year.

## **#2 Multi-Year Maintenance and Renewal Plan**

The Facilities Services Department has developed a three-year Capital Renewal Plan for the years 2008-2011. The plan has been developed in conjunction with the Good Places to Learn Plan and the Energy Action Plan to support a systematic approach to the Durham Catholic District School Board Capital Renewal Program based on available funding. Priorities were selected from the ReCAPP database, system audit surveys, legislated compliance requirements and school/system program needs. Repair work that is completed through maintenance services is highlighted as a separate footnote in the capital plan itself.

A Capital Renewal Plan that included projects with associated budget costs, actual costs and status updates was provided to the team during the follow-up review.

## **#3 Energy Management**

The Durham Catholic District School Board issued its Energy Action Plan in December 2008. The plan was based on the capital renewal funding available at that time and as such, compromised of carrying out the work in four phases. On April 24, 2009 the Ministry of Education also announced it was making a \$550 million investment to improve the energy efficiency of Ontario schools, which is to be used by school boards to create environmentally friendly learning spaces, to reduce energy use, and to reduce greenhouse gas emissions.

In December 2008 the Board approved a four phased Energy Action Plan based on funding from the annual facility renewal budget allocation. A copy of the plan which includes a summary of the Energy Efficient School Plan which includes targets and funding was provided to the team during the follow-up review.

## 7. School Board Adoption of New Leading Practices

The following leading practices were added to the Second Edition of the Operational Review Guide that was released to the sector in September 2008. Some of these leading practices are a result of the observations and learning's during Wave 1 & 2 reviews.

School boards that were reviewed prior to September 2008 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 school board's governance model clearly delineates the division of duties between the board of trustees and the director of education. The board has established clearly defined duties and responsibilities to support an effective working relationship.	No
The board of trustees develops and communicates a multi-year strategic plan that provides a framework for annual planning.	Yes
The board of trustees and management have appropriate processes for the establishment and regular maintenance of policies for the efficient and effective operation of the board. Policies are posted on the board's web site.	Yes
The director has established a formal succession plan to manage retirements and resignations of key managers/ administrators.	No

The school board reported that it had already adopted many of these leading practices, or making progress on them in the upcoming school year. For example, the school board has adopted the rule that all administrative procedures must be supported by school board policy. Policies are reviewed every 5 years, but can be sooner if a Ministry initiative is undertaken. Policies are posted on the school board's website. The board is also developing a new strategic plan which will be ready for the end of August 2009.

The school board has not formally documented the delineation of duties between the board of trustees and the director of education. They are currently waiting for direction from the Ministry on this leading practice. In the interim, the school board is reworking its committee and policy structures, and operating procedures.

The school board does not currently have a formal staff succession plan but senior administration looks to enhance the qualifications of the people on their team. The 'Road to Success' document speaks to the importance of hiring people with potential and building their experience through internal promotions. It was reported that succession planning is much stronger on the academic side.

## HR Management and School Staffing/Allocation

New Leading Practice	Adopted?
Management periodically reports on the effectiveness of the attendance management process/ programs to senior management and the board.	Yes
Management has established policies and procedures for staff/professional development and monitors staff take-up, budget, and outcomes.	No
Systems are in place and accessible by both HR and Finance staff to establish and track an approved level of staff.	Yes

The school board has an active attendance management program and reports on its achievements to the board of trustees. This is specifically underlined in the documented attendance management procedures.

The school board has a system in place to establish and track an approved level of staff.

There is ongoing tracking through weekly meetings and an active staffing process to monitor staff. SDS, budget and payroll is reconciled and there are weekly audits which then roll up into quarterly reports for reporting purposes.

The school board will be establishing policies and procedures for staff/ professional development. Two committees have been created to look at this next year, and to develop a policy and procedure based on the school board's 'Road to Success' document.

## Financial Management

New Leading Practice	Adopted?
Management completes and files all financial reports in accordance with established timelines.	Yes
The board has an audit committee with external members as advisors.	No
The external auditor's planning and annual reports are presented to the board's audit committee, and any recommendations are acted upon by management.	Yes
Management performs regular cash/funding forecasting to ensure the board's debt service can be met to maturity.	Yes
Management ensures adequate controls are in place to safeguard non-school board funds and coordinate the annual reporting of revenues and expenditures from schools and school councils.	Yes
Purchasing Managers monitor and ensure compliance with the board's procurement policies and procedures.	Yes

The school board reported it has already adopted many of these leading practices. For example, the school board has an investment policy that guides its regular cash/funding forecasting to ensure the debt service can be met to maturity. The school board maintains a positive cash flow and it maintains a policy of not borrowing.

The school board also ensures adequate controls are in place to safeguard non-school board funds through a process whereby all schools bank with the school board's bank which allows for transparency. A quarter of elementary schools and half of all secondary schools are audited on a yearly basis. The school board is also developing a policy on the use of non-school board funds.

Compliance with the school board's procurement policies and procedures is monitored during standard monitoring and controls as part of the approvals process. In addition a new Manager of Purchasing is being hired for next year.

One leading practice that has not been adopted is the addition of an external member to the audit committee. Representation is currently restricted to Trustees only.

## Operations and Facilities Management

New Leading Practice	Adopted?
Process exists to monitor new legislation and regulations and implement necessary changes.	Yes
Operations management follows Ministry guidelines, policy and legislation on healthy schools.	In Progress

The Director monitors new policies sent by the Ministry and forwards to the appropriate superintendent for action and follow-up. The school board follows Ministry guidelines, policy and legislation on healthy schools and the relevant policy is on the roster for revision in 09-10. Actions were undertaken to move forward on this legislation this year, including adding extra evaluation points for healthy menu items in the tendering process to provide food for school cafeterias.

## Appendix A – Selection of Recommendations

- **SP** - Strategic Planning
- **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
- **SAO** - Seven Areas of Opportunity from 2008 sector report
- **NLP** – New leading practices introduced in Wave 3 through the Second Edition of the Operational Review Guide.

### Governance and School Board Administration

Ref.	Recommendation	Follow-up Yes/No	Criteria
1	The Board is currently developing a comprehensive “Board Improvement Plan” to form a link between the <i>Road to Student Success</i> and the department level plans. The Board should continue with this important initiative, which will provide a good perspective on the Board’s performance relative to its strategic focus areas.	Yes	SP
2.	To further support the effective and positive relationship between the trustees and management, the Board should consider developing a document to define the roles and responsibilities of the Board of Trustees and the Director.	Yes	AR2

### HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
3.	The Board should proceed with the finalization and implementation of its comprehensive attendance support program.	Yes	SAO / NLP

Ref.	Recommendation	Follow-up Yes/No	Criteria
4.	The strategic plan management coordinating committee is developing service standards, staff development and training frameworks, and policy and procedures for all support staff. The Board should continue with this important initiative to ensure consistency, integration and transparency of all appraisal processes for non-teaching staff.	Yes	SP
5.	The Board should expand the scope of the employee attitude survey and engage all employees by conducting periodic staff surveys and exit interviews. This will contribute to improved communication and provide input into the development of professional development plans and HR policy.	No	

## Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
6.	The finance department should develop an annual departmental business plan that translates the existing strategic directions into target activities, timelines and designated accountabilities. The annual plan should become part of the Board's annual plan and be aligned to the Board's overall strategic directions.	Yes	SP
7.	The Board should perform a needs assessment and cost-benefit analysis of moving to a new financial application that offers capabilities such as automated three-way matching (purchase order, receipt, invoice) and enhanced financial reporting. This would include discussions with the Durham DSB to determine if a joint assessment could be undertaken.	Yes	AR1
8.	Finance staff should consider providing an expanded level of interim reporting, as suggested in section 4.3 of this report. This would improve understanding of the financial reporting of year-to-date results.	Yes	SAO
9.	Management and the Board should consider establishing an internal audit function. Management could start by identifying options for its mandate and scope and estimating annual costs for each option. Management's proactive assessment of need and cost would be a useful first step.	Yes	SAO / NLP
10.	Management and the Board should establish an audit committee. The audit committee would include at least two external members to act as advisors and contribute to its accountability.	Yes	SAO / NLP

Ref.	Recommendation	Follow-up Yes/No	Criteria
11.	The Board should develop and implement an investment policy that complies with the Education Act.	Yes	AR3
12	The Board should re-evaluate the distribution and card limits for existing PCard holders. Cards should be restricted to school-based staff and other board staff to reduce the volume of low value transactions.	Yes	ROI
13	The Board should investigate the current misalignment between purchase order threshold limits relative to PCard transaction limits. A transaction/spend analysis would identify opportunities to increase purchase order threshold limits and promote use of PCards for small dollar purchases.	Yes	ROI
14	Finance staff should implement 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
15.	The facilities department should expand its strategic planning objectives into an annual departmental operations plan that details its annual goals and priorities and incorporates performance measures and accountabilities. The annual plan should become part of the Board's annual plan and be aligned to the Board's overall strategic directions.	Yes	SAO
16.	Management should consider developing a multi-year preventative/major maintenance and facility renewal plan that includes available funding to support it. This would provide a clear forecast of the Board's critical needs over the next several years.	Yes	SAO
17.	While the Board has a strong annual plan for energy conservation, management should develop a multi-year conservation plan that establishes annual and long term targets, and identifies the required initiatives and funding.	Yes	SAO