

Ministry of Education

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

October 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 (EFT) 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 follow-up review for the Lakehead District School Board's Operational Review took place on June 25, 2009, which was approximately 12 months after the release of the original Operational Review report. The Operational Review team conducted a teleconference with the Superintendent of Business and Treasurer of the Board.

Since the initial Operational Review was conducted, there have been changes at the senior administration level including the retirement of the Director of Education and the appointment of two new Superintendents of Education.

Recommendation Status

The school board has taken a number of positive steps since the completion of its review in June 2008. Of particular note is the system-wide plan developed by the executive council which includes a high level of detail, including targets, timelines and assignment of responsibilities, as well as an operational component. The development process included union and staff involvement. The feedback received by the school board was very positive around incorporating stakeholder input into the development of the plan.

Departmental plans, such as HR and Finance, will also use this template which will ease the roll-up of departmental plans into the system operational plan.

Following the Operational Review report, management presented the report at an audit committee meeting and at a public board meeting. The recommendations from the report were also posted on the website.

There were 22 recommendations made in the original report. The Operational Review team focused on 14 of the recommendations in the follow-up review:

- three of these recommendations relate to the seven areas of opportunity identified in the 2007-08 Summary Report;
- five are in the area of strategic planning;
- three are areas of potential risk;
- three are areas with potential for material return on investment;

One of the recommendations also reflects the new leading practices introduced in Wave III 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. There were no recommendations that senior administration have not accepted and implemented.

3. Governance and School Board Administration

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

Operational Review Recommendation	Implementation Update
<p>Management and the Board recognize that a multi-year (three to five year) strategic plan sets the direction for the Board, and establishes the goals and priorities for the operational plan.</p> <p>They have recently started to develop a long-term strategic direction to articulate the Board’s vision. The process will incorporate input from various interested parties. Senior staff and the Board should continue to develop this important initiative.</p>	<p>Implemented</p>
<p>The action plan developed by the executive council should include a greater level of detail, with targets, timelines and assignment of responsibility. This would facilitate departmental planning and allow the Director to align his annual report to the outcomes.</p>	<p>Implemented</p>

#2 Roles and Responsibilities

Operational Review Recommendation	Implementation Update
<p>The Director and the Board should consider developing a document that formally sets out the roles and responsibilities of the Board of Trustees and the Director. This will enhance the existing positive working relationship between the executive council and the Board of Trustees.</p>	<p>Partially Implemented</p>

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

Year one of the multi-year strategic plan has been completed and reviewed. The school board hired a consultant to help develop the plan and brought together a number of stakeholders, including unions, federations and parents, to provide their input. The plan lays out three areas of emphasis: student success, staff success and system success which are encompassed in their mission -- ‘Lakehead Public Schools are committed to the success of every student’. The plan is ultimately the responsibility of the trustees and it is posted on the board’s website.

The board improvement plan was developed using the strategic plan as a guiding document. It would be considered a best practice document as it incorporates stakeholder input and includes targets, timelines, and a record of progress and assignment of responsibilities. It is easy to replicate and allows for departmental plans to use the same template in order for all plans to roll into the board improvement plan

and the multi-year strategic plan. A copy of the plan was provided to the Operational Review team.

#2 Roles and Responsibilities

The development of a document outlining the relationship between the Director and Trustees has produced a healthy exchange of ideas. Due to the Director retiring at the end August 2009, the document has been developed in draft, based on the governance policy model, and will be looked at again in the fall of 2009. Tracking progress on the development and adoption of a final policy will ultimately determine whether this area remains an area of risk.

4. Human Resource Management and School Staffing/Allocations

#1 Development and Reporting of Annual Goals and Priorities

Operational Review Recommendation	Implementation Update
The HR department plan should be enhanced to include timelines and designated accountabilities. This will enable the department to track and report progress of its defined priorities and goals throughout the year.	Partially Implemented

#2 Attendance Management

Operational Review Recommendation	Implementation Update
The department should develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance, by engaging in positive enforcement to employees and adopting standardized practices across all employee groups.	Partially implemented

#3 Integrated HR Function

Operational Review Recommendation	Implementation Update
The Director and executive council should review its current HR processes, roles and responsibilities, to determine whether an integrated HR function within a single superintendent's portfolio would better meet the Board's needs.	Implemented

#1 Development and Reporting of Annual Goals and Priorities

The HR department has developed a departmental plan which includes timelines for major projects for the 2008-09 school year but it has not been expanded to include designated accountabilities. However, with the development of the new board improvement plan, the feedback received from the school board was that this new plan would be rolled out to departments to follow the same format as the development of the 2009-10 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 Attendance Management

The development of a comprehensive attendance management program is currently underway. Due to collective agreement bargaining that was taking place in 2008-09, this project was put on hold until the 2009-10 school year. Contact was made with SBCI in January 2009 to assist the school board in developing an Attendance Awareness program and field visits were to be conducted in September/October 2009. In addition, various stakeholders have been advised of the requirement to move forward with an Attendance Awareness program. The school board acknowledges that this program will check abnormal absence frequency and has the potential for a cost savings for the school board.

#3 Integrated HR Function

The Human Resources department is currently in the midst of merging the Human Resources department and the Employee Relations department under one manager and one superintendent. The process was delayed due to the retirement of one of the superintendents as well as the conversion to a new payroll system which is being put in place in August 2009. The new structure comes into effect on September 1, 2009. This merger will provide clarity and consistency to the organization regarding the Human Resources function. In addition, the formal reporting relationship of the Payroll department will move to the Finance department, creating further opportunities for efficiency.

5. Financial Management

#1 Development and Reporting of Annual Goals and Priorities

Operational Review Recommendation	Implementation Update
The finance department plan should be enhanced to include timelines, expected outcomes and designated accountabilities. This will enable the department to track and report progress of its defined priorities and goals throughout the year.	Partially Implemented

#2 Formal Cash Flow Model

Operational Review Recommendation	Implementation Update
The finance department should develop a formal cash flow model to forecast and monitor the Board’s cash flow activities. This could minimize the Board’s use of its line of credit and its reliance on the bank to monitor cash requirements. This would allow the Board to optimize investment income and minimize interest costs.	Partially Implemented

#3 Purchasing Policy & Procedures

Operational Review Recommendation	Implementation Update
The department should review its purchasing policy and procedures relating to an examination of purchasing activity and approval limit thresholds. This would ensure that they are in line with the needs of the Board and consistent with those of other school boards. Management should also consider requiring mandatory posting of tenders and requests for proposals over \$25,000 on the appropriate electronic bulletin boards.	Partially Implemented

#4 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

The Finance department has developed a departmental plan which includes timelines for monthly and reoccurring responsibilities, but it has not been expanded to include designated accountabilities for all activities undertaken in the year. However, with the development of the new board improvement plan, the feedback received from the school board was that this new plan would be rolled out to departments to follow the same format as the development of the 2009-10 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. The school board also acknowledges that implementing this recommendation will help keep staff focused, on task and able to meet deadlines on time.

#2 Formal Cash Flow Model

This recommendation is not fully implemented due to a new employee assuming responsibilities for this function but the development of a formal cash flow model is underway.

The finance department currently uses an informal cash flow model where revenues and expenses are tracked in a ledger every week. When it is determined that excess funds will be available, the senior accounting clerk invests in the RBC Money Market account. The school board is encouraged to follow through on this recommendation to allow it to optimize investment income and minimize interest costs, and minimize this area of risk.

#3 Purchasing Policy and Procedures

The purchasing department plans to review and update the purchasing policy and procedures on October 1, 2009. Approval limit thresholds will also be examined at that time. This update will continue in 2009-10 which will allow time for proper board approvals. The school board is encouraged to follow through on this recommendation to ensure that the policy is in line with the needs of the school board and consistent with those of other school boards while minimizing this area of risk.

Tenders and Request for Proposals over \$25,000 are advertised in the local newspaper, Daily Commercial News, the Thunder Bay Construction Association, on the Lakehead District School Board Purchasing website and, when appropriate, on the OPBA website. The choice of where to post the tenders and requests for proposals is based on historical experience and the school board's geographic location in Northwestern Ontario.

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

The finance department implemented PCards for elementary schools and school board staff in November 2008. Implementation to secondary schools began in April/May 2009 and is continuing into the 2009-10 school year. Transaction limits and acceptable merchant codes will be re-evaluated in 2009-10 after which the full extent of the rollout will be finalized. Once implemented, the school board reports that benefits will include time and fee savings due to the elimination of school interest, as well as increased efficiency in the accounts payable department by decreasing the volume of low dollar value invoices and requisitions.

6. School Operations and Facilities Management

#1 Development and Reporting of Annual Goals and Priorities

Operational Review Recommendation	Implementation Update
The corporate services and property department should develop an annual operational plan to include timelines and designated leads. This will enable the department to identify clear accountabilities, establish performance measures, and track and report progress of its defined priorities and goals throughout the year.	Implemented

#2 Energy Management

Operational Review Recommendation	Implementation Update
The Board should continue to expand its existing energy management initiatives. It should develop a system-wide, multi- year energy management plan, with appropriate consumption reduction targets. The Board should also ensure that it has tracking and reporting mechanisms in place to monitor consumption and energy costs for periodic reporting to the individual schools, executive council and the Board of Trustees.	Implemented

#3 Multi-Year Maintenance and Renewal Plan

Operational Review Recommendation	Implementation Update
Management should consider establishing a multi-year, say 3 to 5 years, preventative maintenance plan, including the funding available to support the plan. This would provide a clear forecast of the Board’s critical needs over the next several years.	Partially Implemented

#4 Building Automation System

Operational Review Recommendation	Implementation Update
As part its energy conservation planning, the Board should investigate the costs/benefits of implementing a more sophisticated building automation system to track and remotely control energy consumption in individual schools.	Partially Implemented

#1 Development and Reporting of Annual Goals and Priorities

The Lakehead District School Board has developed a multi-year strategic plan that identifies the following smart goals to direct property initiatives:

1. Establish a baseline carbon footprint by June 2009 and reduce the carbon footprint by June 2010.
2. Preventative maintenance plan to address - vandalism, timely, quality, prioritized maintenance.
3. Street smart beautification plan.
4. All schools are to achieve minimum of 3 out of 4 on annual Quality Maintenance Inspections (QMI).
5. The Capital Plan is based on student achievement.
6. Making sure that we spend our funding in the highest priority areas and in the smartest way possible.
7. What is the impact on student learning of the actual building components, i.e. the impact of air quality, lighting, audio-metrics.
8. Focus renewal funding on program-type renovations.
9. Signage: Improve standardized internal and external Board signage and quality.

Timelines, milestones and leads were established in each area, and a communication protocol was also established. A cross-functional committee was also established to ensure initiatives are implemented. Copies of the strategic and board improvement plan were provided during the follow up.

The school board has listed the following six benefits of implementation:

1. Major capital projects for 2008/09 address improvements to student learning environment.
2. Implementation of new electronic work order system has improved communication with school, ability to prioritize all work, track timelines and trends.
3. Correlation of data to generate Board's Carbon Footprint has refocused system recycling strategy for implementation in September 2009.

4. Heightened awareness in schools on QMI significantly improved system-wide results.
5. Developed template for Street Front Beautification permits greater communication with individual school communities and drives system-wide uniformity of Board facilities.
6. Development of a Board standardized interior welcome sign communicates a common message from each facility to all visitors.

#2 Energy Management

The Lakehead Strategic Plan identified environmental responsibility as a major area of emphasis, which is also reflected in the operational plan. The operational plan identifies a goal of reducing the school board's carbon footprint by 5% by 2010. The plan sets out timelines, milestones and a communication protocol to ensure this goal is met. A cross-functional committee has been established to ensure all property initiatives are implemented. This committee reports directly to Executive Council which finalizes all decisions. Once decisions are finalized at the Executive Committee level, the information is communicated to Principal/Vice Principal/Managers/Supervisors during monthly Operations Meetings and is communicated to all constituent groups through public board reports.

To help meet this goal, the school board engaged an energy consultant who worked with staff to review the energy report and determine potential energy saving projects. The consultant also helped develop a system to track and monitor all utilities which has since been implemented. Finalized energy projects will be incorporated into a Multi-Year Capital Plan for completion.

Other initiatives to reduce the school board's carbon footprint include developing a carbon footprint definition for each building and system-wide baseline utility data for all buildings. Waste audits have also been completed. As part of the communication protocol, partnerships with environmental groups such as Earthwise, Eco Superior, ZWAT and Union Gas were also established.

These initiatives have resulted in numerous school and system environmental projects being completed.

#3 Multi-Year Maintenance and Renewal Plan

Lakehead District School Board's strategic plan identified a preventative maintenance plan as a key initiative and the operational plan identified the smart goal of establishing a preventative maintenance plan. Timelines, milestones and a communication protocol

were established as part of the process, and a cross-functional committee was also established to ensure implementation.

The plan was broken down into the following stages:

- Stage 1 involved the implementation of a new electronic work order system which has improved communication with school, ability to prioritize all work, track timelines and trends. This will provide the data and the tool to allow staff to develop a long-term preventative maintenance plan (PMP).
- Stage 2 was based on data gathered from Quality Maintenance Inspections and preliminary work order data. The 2008/2009 PMP focused on ventilation systems with increased inspections and filter changes.
- Stage 3 involves the utilization of the work order system to begin the development of a multi-year approach to preventative maintenance. This plan will be developed during the summer months for implementation beginning in the 2009/2010 budget year.

To date, the implementation of the school board's Quality Maintenance Inspections and new work order system has resulted in a PMP on ventilation systems with increased inspection and filter change frequencies. The implementation of the new electronic maintenance work order system has refocused the maintenance services to address timely response to all maintenance services. This system will become a valuable tool in the development of a comprehensive long term PMP. This area remains a significant area of opportunity for the school board.

#4 Building Automation System

As part of the system-wide, multi-year energy management plan, more sophisticated building automation systems will be considered from a cost benefit perspective.

Ongoing annual measurement and verification of utility consumption and system performance by the energy consultant continues to identify individual school operating improvements.

The school board recognizes that it is important to build the capability that promotes its leadership in environmental responsibility. As well, any initiative that contributes to additional utility cost savings through enhanced tracking and monitoring will be implemented. If the school board opts to install more sophisticated building automation systems, they will be incorporated into the Multi-Year Capital Plan.

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 learnings 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.	In Progress
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 website.	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 has already adopted many of these leading practices. For example, it has developed a multi-year strategic plan, a copy of which was provided during the follow-up process. As well, the board of trustees and management have appropriate processes in place for policy management. Policies are reviewed every five years, but can be earlier if a Ministry initiative is undertaken. Policies are posted on the school board's website.

The school board does not currently have a formal staff succession plan but senior administration looks to build up the qualifications of the people on their team. For example, courses are offered to administrators to receive their SO certification. This is an area the incoming Director has flagged for discussion in 2009.

One area that is in progress is the development of the school board's governance model document, which is currently in draft format. With the Director's retirement, senior administration has deferred action on the document until the fall of 2009.

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.	In Progress
Management has established policies and procedures for staff/professional development and monitors staff take-up, budget and outcomes.	Yes
Systems are in place and accessible by both HR and Finance staff to establish and track an approved level of staff.	No

The school board is currently working on developing an attendance management program. SBCI has been contracted to assist with the development of an Attendance Awareness program and will commence field visits in September/October 2009 to begin the process. As well, various stakeholders have been advised of the requirement to move forward with an Attendance Awareness program.

Management has also established policies and procedures for staff and professional development given that one of the school board's areas under its strategic plan is 'staff success.' The operational plan further breaks this down to ensuring professional learning for all through the development of a comprehensive Professional Learning and Training Plan.

The school board does not have a formal process through HR or Finance to establish and track an approved level of staff. However, the Superintendent for Business reviews and monitors FTE numbers and follows up on outstanding issues. It was reported that this is less of an issue for smaller boards.

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.	Yes
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 that it has already adopted many of these leading practices. For example, a dedicated internal auditor has been on staff for many years. The school board also has an audit committee that includes external representatives in addition to Board members.

Management ensures adequate controls are in place to safeguard non-school board funds through the ‘fundraising in schools’ policy which is posted on the school board’s website. All reconciliation needs to be done by the principal.

Adherence to the board’s procurement policies and procedures is monitored during standard monitoring and controls as part of procurement approvals processes.

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 school board reported that it has already adopted many of these leading practices. 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 but does not have a formal policy on healthy schools.

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.	Management and the Board recognize that a multi-year (three to five year) strategic plan sets the direction for the Board, and establishes the goals and priorities for the operational plan. They have recently started to develop a long-term strategic direction to articulate the Board’s vision. The process will incorporate input from various interested parties. Senior staff and the Board should continue to develop this important initiative.	Yes	SP
2.	The action plan developed by the executive council should include a greater level of detail, with targets, timelines and assignment of responsibility. This would facilitate departmental planning and allow the Director to align his annual report to the outcomes.	Yes	SP
3.	The Director and the Board should consider developing a document that formally sets out the roles and responsibilities of the Board of Trustees and the Director. This will enhance the existing positive working relationship between the executive council and the Board of Trustees.	Yes	AR2
4.	Many of the policies on the Board website need to be updated. The Board has recently adopted a new process, where the policy committee reviews every policy on a five-year cycle. The Board	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
	should continue with this initiative and revise policies to reflect new developments.		

HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
5.	The HR department plan should be enhanced to include timelines and designated accountabilities. This will enable the department to track and report progress of its defined priorities and goals throughout the year.	Yes	SP
6.	The HR department’s organizational charts should be posted on the Board’s website so that they are publicly available.	No	
7.	The Director and executive council should review its current HR processes, roles and responsibilities, to determine whether an integrated HR function within a single superintendent’s portfolio would better meet the Board’s needs.	Yes	ROI
8.	HR is currently developing a performance review process for custodial staff. The Board should continue with this important initiative to ensure consistency, integration and transparency of all appraisal processes for non-teaching staff.	No	
9.	The department should develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance, by engaging in positive enforcement to employees and adopting standardized practices across all employee groups.	Yes	SAO/ NLP
10.	Management should develop a formal plan for conducting periodic staff surveys and exit interviews. This activity will improve communication with staff and provide input for professional development plans and HR policy.	No	

Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
11.	The finance department plan should be enhanced to include timelines, expected outcomes and designated accountabilities. This	Yes	SP

Ref.	Recommendation	Follow-up Yes/No	Criteria
	will enable the department to track and report progress of its defined priorities and goals throughout the year.		
12.	The finance department should develop a formal cash flow model to forecast and monitor the Board's cash flow activities. This could minimize the Board's use of its line of credit and its reliance on the bank to monitor cash requirements. This would allow the Board to optimize investment income and minimize interest costs.	Yes	AR3
13.	The department should review its purchasing policy and procedures relating to an examination of purchasing activity and approval limit thresholds. This would ensure that they are in line with the needs of the Board and consistent with those of other school boards. Management should also consider requiring mandatory posting of tenders and requests for proposals over \$25,000 on the appropriate electronic bulletin boards.	Yes	AR2
14.	The Board should review its current policy and procedure for the use and distribution of corporate credit cards.	No	
15.	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.	Yes	ROI
16.	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
17.	The corporate services and property department should develop an annual operational plan to include timelines and designated leads. This will enable the department to identify clear accountabilities, establish performance measures, and track and report progress of its defined priorities and goals throughout the year.	Yes	SP
18.	Management should consider establishing a multi-year, say 3 to 5 years, preventative maintenance plan, including the funding available to support the plan. This would provide a clear forecast of the Board's critical needs over the next several years.	Yes	SAO

Ref.	Recommendation	Follow-up Yes/No	Criteria
19.	Management should investigate the cost-benefit of implementing a new work order system to streamline the management, dispatch, tracking and reporting of facility renewal and general maintenance work orders.	No	
20.	<p>The Board should continue to expand its existing energy management initiatives. It should develop a system-wide, multi-year energy management plan, with appropriate consumption reduction targets.</p> <p>The Board should also ensure that it has tracking and reporting mechanisms in place to monitor consumption and energy costs for periodic reporting to the individual schools, executive council and the Board of Trustees.</p>	Yes	SAO
21.	Management should ask the utility companies to provide consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption, and reduce the workload in the accounts payable department.	No	
22.	As part its energy conservation planning, the Board should investigate the costs/benefits of implementing a more sophisticated building automation system to track and remotely control energy consumption in individual schools.	Yes	ROI