

**Ministry of Education**

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

**August 2010**

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## 1. Introduction

The Ministry is in the process of conducting Operational Reviews of the 72 district school Boards across the province. The Ministry's goal is to enhance management capacity within school Boards by encouraging good stewardship of public resources and by the leveraging and sharing of best practices. By identifying opportunities for continual improvement, school Board administration and operations will be aligned to support the government's highest priority: student achievement.

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

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

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

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

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

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

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

The scope of the follow up review also includes high-level consideration of whether the school Board demonstrates adoption of those leading practices that were added to the third edition of the Operational Review Guide, released to the sector in September 2009. These were not part of the original review process.

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

### **Introduction**

The Northwest Catholic District School Board Operational Review follow-up review took place on April 19<sup>th</sup> 2010, 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 Services.

### **Summary of Recommendation Status**

The school Board has made significant progress in implementing the recommendations since the completion of its review in April 2009. Of particular note is the Board's decision to proceed with an independent audit of benefit claims. The Board has adopted an enhanced interim financial report, and has also implemented an inventory system for major maintenance equipment.

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

There were 36 recommendations made in the original report. The Operational Review team focused on 19 of the recommendations in the follow-up review. 12 of the recommendations selected for follow-up review were from the twelve areas of opportunity identified across the sector in the 2008 and 2009 sector reports, one was regarding strategic planning and six concerned specific areas of risks. The selected recommendations and the corresponding criteria are listed in Appendix A.

Overall, senior administration has either implemented or has made progress on the majority of the recommendations chosen for follow-up. Only in a small number of cases were recommendations not implemented, and in these cases the Board is either awaiting further directions from the Ministry or postponing the recommendation due to lack of resources to implement.

### 3. Governance and School Board Administration

#### #1 Annual Department Plans

Operational Review Recommendation	Implementation Update
<p>Management should consolidate the school Board's annual planning documents into an annual Board Improvement Plan that includes the actions and objectives listed in the Strategic Action Plan and System Program Priorities documents. This consolidated planning document would include academic program plans and operational plans, and allow the senior management team to streamline their reporting of specific achievements. The annual Board Improvement Plan should be aligned with the objectives in the school Board's multi-year strategic direction. It should set specific, measurable targets and timelines for key activities of the school Board. This would enable management to track and report progress of its defined priorities and goals throughout the year.</p>	<p>Implemented</p>

#### #2 Succession Planning

Operational Review Recommendation	Implementation Update
<p>The school Board should develop a formal succession plan to manage departures of key staff.</p>	<p>In progress</p>

#### #1 Annual Department Plans

Management has consolidated the school Board's planning documents into the Board Improvement Plan, which now includes support areas and describes measurable targets, timelines and key owners. Management uses the plan to track priorities and progress throughout the year.

Each department worked on a plan to set department direction to complete the 08-09 school year and then planned what was needed to be done in 09-10. They also included areas of financial support into the budget process so that matters could be addressed and implemented in the 09-10 school year.

Staff indicated that the effort focused on specific areas where measurement was possible and highlighted what these goals would be to staff, parents, trustees and broader public in the Fall of 2009. These documents were done in sections so that they could be shared with staff, parents and community holders via handouts and on the Board's website.

The Board approved the department operational plans for: governance, human resources, finance and planning by the November Board Meeting. Each department

began working on their goals at the beginning of the school year in September 2009 since they had been prepared since the Spring of 2009.

## **#2 Succession Planning**

The Board has discussed the strategies that may be used to help promote succession planning in the system. The work effort to date has focused on developing a broad-based training program that will develop future leaders. Virtually all staff groups have received targeted professional development on leadership development.

As part of the effort to increase professional development opportunities, the Board has set aside funds for summer training courses for teachers. Additional professional development funding has also been allocated to send prospective leaders to NOEL conferences where they receive training on leadership.

Management also indicated that they have created new postings in the area of Student Success and School Effectiveness so that in upcoming hiring cycles, these positions will be at the Assistant Superintendent level with a career track leading to that of the Superintendent level.

Management pointed out that the Board faces unique challenges due to its remote location. In addition, the availability of suitable courses is very minimal and travelling expenses are often prohibitive. In addition, the high level of workload at senior levels is not perceived to be fully compensated through salary differences with staff at lower levels.

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

### #1 Attendance Management

Operational Review Recommendation	Implementation Update
The HR department should develop a comprehensive attendance management program, with policies and procedures for specific categories of absenteeism. This would provide a consistent and structured approach to improving attendance, including positive reinforcement for employees and standardized practices across all employee groups.	In Progress

### #2 Benefits Compliance Audits

Operational Review Recommendation	Implementation Update
Management should conduct independent compliance audits of the school Board's insurance carrier, to ensure adherence to the benefit plan's terms and conditions.	In Progress

### #3 Pay Equity

Operational Review Recommendation	Implementation Update
Management should continue pay equity reviews for all staff.	In Progress

### #4 Staff Allocation Policies

Operational Review Recommendation	Implementation Update
HR management should establish formal policies and procedures for the staff allocation process, based on existing practices.	Implemented

### #1 Attendance Support

Management has contracted School Board Cooperative Inc. to develop and implement an Attendance Support Program. Management is currently developing the first phase of the program which is the Disability Management component. As part of this effort, management has conducted a sick leave utilization study to identify underlying trends and patterns in staff attendance issues.

The Board also passed a formal policy to compliment its Attendance Support Program, which articulates the Board's vision and policies concerning disability management, workplace wellness, absence reporting, and sick leave policies. Management expects the program will continue well into the upcoming school year.

## **#2 Benefits Management Independent Audit**

Management indicated that the Board plans to conduct an independent audit of its benefits claims, and has submitted a budgetary item for the 2010/11 school year. In addition, the Board has been in contact with School Board Cooperative to obtain information and a quote for services. The Board has also contacted a benefit consultant from Westchester Financial to provide a quote for services on audit.

## **#3 Pay Equity**

Management recognizes that unresolved pay equity cases pose a long-term risk to the Board. As such, the Board has scheduled to conduct full reviews of all outstanding pay equity cases for all staff groups in the 2010/11 school year.

## **#4 Staff Allocation Policies**

As part of the Governance Policy Review Process, the Board reviewed the Planning, Review and Evaluation Policy GP 9.0 and amended it to include the Allocation of Staff process.

The policy states that the staff allocation process is driven by enrolment forecasting, student need, class size requirements and alignment to collective agreements (including preparation-time allocations). The enrolment forecast is developed using various sources of data, including school-by-school projections, historical trend analyses, demographic trend analysis and School Board information.

The annual staff allocation begins in November when the Superintendent of Business presents the preliminary budget based on prior year staffing levels to the Administrative Council. Senior Administration has held discussions regarding staffing levels associated with various initiatives. At the same time, the Superintendent of Business completes enrollment projections adjusted for actual enrolment at October 31. In January, the Superintendent of Education presents projected staffing levels to School Principals for staffing arrangements to be completed at school level. The Superintendent of Education holds meetings with each school to discuss how resources should be organized to avoid redundancies or gaps. The staff planning and allocation process is usually completed by April.

As part of the staff allocation process, the Administrative Council ensures compliance with key Ministry and School Board policy parameters such as: class size, prep time, collective agreement requirements and other School Board directions.

## 5. Financial Management

### #1 Budget Planning Process

Operational Review Recommendation	Implementation Update
The finance department should document the budget planning process to enhance transparency for trustees and staff regarding roles and responsibilities.	Implemented

### #2 Budget Risks

Operational Review Recommendation	Implementation Update
The finance department should document key budget risks and their associated mitigation strategies, and present them to the Board and senior management as part of the budget development process.	In Progress

### #3 Interim Financial Reporting

Operational Review Recommendation	Implementation Update
Management should provide an expanded level of interim reporting, in the format suggested in section 4.3 of this report. This would simplify communication and increase the Board's focus on key issues during year-to-date reporting.	Implemented

### #4 Financial Reporting Accountability

Operational Review Recommendation	Implementation Update
Management should consider enhancing accountability for the integrity of financial reporting, through formal sign-off and approval procedures.	Implemented

### #5 Internal Audit

Operational Review Recommendation	Implementation Update
Management and the Board should consider establishing an internal audit function. Management could start by identifying options for its mandate and scope and the estimated annual cost of each option.	In Progress

## #6 Audit Committee

Operational Review Recommendation	Implementation Update
The audit committee should be expanded to include at least two external members with appropriate professional backgrounds and designations. They would act as advisors and contribute to the committee's effectiveness.	In Progress

## #7 Electronic Payment

Operational Review Recommendation	Implementation Update
Management should consider implementing an electronic payment and registration system for community use of facilities programs. In doing so, management should review the existing electronic solutions in place at several other school Boards.	In Progress

## #8 Purchasing

Operational Review Recommendation	Implementation Update
Management should conduct a spend analysis of purchases, to determine the potential benefits of PCards for low-value transactions. Policies and procedures for corporate credit cards and PCards should provide sufficient details on use and safekeeping of the cards. These should be clearly communicated to all card users through regular training and monitoring.	Implemented

## #9 Purchasing Levels of Authority

Operational Review Recommendation	Implementation Update
Management should establish additional purchasing levels of authority commensurate with the job title or role. For example, some purchases could be authorized by the Manager of Finance.	In Progress

## #10 Automated Three Way Matching

Operational Review Recommendation	Implementation Update
Management should implement an automated three-way matching process using the capacity of the existing financial system.	Not Implemented

## **#1 Budget Planning Process**

The Board developed a formal budget planning process document and presented the document to the Board of Trustees for approval in early 2010. An integral component of the budget planning process is the schedule for budget input and development.

## **#2 Budget Risks**

The finance department started to document key budget risks and their associated mitigation strategies for the 2010/11 school year. The finance department intends to keep track of all risk factors so that the budget process is more transparent to stakeholders.

In particular, the financial risks will be documented with reference to the cause, size, probability and historical context. These risks will be accompanied by mitigating strategies developed by management and presented to the Board of Trustees as part of the interim financial reporting process.

## **#3 Interim Financial Reporting**

Management noted that the interim financial report format used at the time of the Operational Review is not substantially different from the proposed IFRC recommendations. The main difference was that the staffing component was reported separately and not contained in the interim financial report.

Nevertheless, management decided to update the format of the interim financial report to comply with the IFRC recommendations. The update was completed in February 2010.

## **#4 Financial Report Accountability**

Management indicated that all interim financial reports are submitted to the Board of Trustees for review. The discussion of the interim financial reports at Board meetings are formally minuted and available for review by stakeholders. Management plans to formally sign-off on interim financial reports starting in May and attest to the accuracy of the reports.

## **#5 Internal Audit**

The Board has accepted the recommendation to establish an internal audit function. Currently, the Board is awaiting further instructions from the Ministry regarding the establishment of regional internal audit shared services. Management expects to proceed quickly once the host Board has been selected and the shared internal auditor is hired and available to the region.

## **#6 Audit Committee**

The Board will include external audit committee members after the next round of trustee elections, which is anticipated to take place in late 2010. The Board plans to advertise for external members of the audit committee in the Fall of 2010 so that these individuals will become available to serve around the time that new trustees are elected.

Once the new trustees have been elected, the Board plans to implement a planning package for the audit committee.

## **#7 Electronic Payment System**

The Board has purchased the software required to implement electronic payment. Management is currently evaluating whether to extend the payment option over the Internet and intends to make a decision between May and September 2010.

Should the Board make the system available over the Internet, it is envisioned that a user can go to each school and access the schedule of fees and see the facilities that are available. The user can subsequently complete an application and submit the application to the school principal for approval.

Management notes that this solution is particularly useful for rural Boards or those with a large and disperse geographical area.

## **#8 Purchasing**

The Board has implemented a P-Card program in the Fall of 2009. Management is currently working on implementing an online reconciliation process.

Management noted that the Board has not accumulated enough history to conduct a thorough spend analysis at this point. Management anticipates that by the Fall of 2010, the Board would have accumulated sufficient data to conduct a spend analysis. At that point, the Board will determine whether to proceed with a formal spend analysis.

In conjunction with the launch of the P-card program, the Board has implemented new policies requiring staff to use P-cards for low volume transactions (\$1,000 to \$2,000).

## **#9 Purchasing Levels of Authority**

Management is currently developing new purchasing procedures with clear purchasing levels of authority. The Board expects to release the updated purchasing procedures in Fall 2010.

## **#10 Automated Three Way Matching**

The Board is currently evaluating the cost of implementing a fully automated three-way matching system. Early quotations have been in the range of approximately \$10,000. Management sees the value in implementing an automated three-way matching system, but pointed out that the proposal needs appropriate funding. Management expects that this item will receive serious consideration during budget deliberations for the next fiscal year.

## 6. School Operations and Facilities Management

### #1 Equipment Inventory

Operational Review Recommendation	Implementation Update
Management should develop an inventory of major equipment used by maintenance and custodial staff. This would increase staff accountability for use of the school Board's assets.	Implemented

### #2 Energy Management Plan

Operational Review Recommendation	Implementation Update
Using the results of the energy audit, the school Board should establish a multi-year energy management plan that incorporates quantifiable measures and is aligned with its strategic direction.	In Progress

### #3 Energy Conservation

Operational Review Recommendation	Implementation Update
The school Board should consider implementing projects to build awareness of energy conservation. Management should examine the successful conservation initiatives of other school Boards.	In Progress

### #1 Equipment Inventory

The plant department has purchased a software package to help the Board keep an inventory of major equipment. The software also has the ability to produce regular work orders for maintenance jobs.

The Board now has a complete inventory of maintenance equipment as well as the frequency of maintenance work orders.

### #2 Energy Management Plan

The Board completed energy audits for all in-scope facilities using Ministry funding in the Fall of 2010. The results of the audits have not been finalized and management intends to work with the energy consultant to develop a draft energy management plan to be released in the Summer of 2010.

### **#3 Energy Conservation**

The effort to build awareness for energy conservation will be part of the energy management plan. So far, key staff in the plant department have introduced on-line workshops related to energy conservation. The department is also developing procedures and programs to in-service staff to promote energy conservation practices in schools.

## 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

There were no additions to leading practices under this section.

### HR Management and School Staffing/Allocation

New Leading Practice	Adopted?
The school Board maintains appropriate process and systems to monitor staff attendance on a timely basis	In Progress

As mentioned earlier in the report, the school Board has made progress in gradually introducing a formal attendance support program.

### Financial Management

New Leading Practice	Adopted?
Management ensures adequate controls are in place to safeguard non-grant revenue and coordinate the annual reporting of revenues and expenditures from all sources.	Yes
Approved procurement policies clearly outline circumstances under which the Board will use competitive versus non- competitive procurement methods.	Yes

The school Board reported that it has already adopted all of these leading practices.

### Operations and Facilities Management

New Leading Practice	Adopted?
The school Board has implemented a formal green clean program as part of its overarching Education Environmental Policy.	No

New Leading Practice	Adopted?
Develop, implement and monitor an occupational health and safety strategy and/or plan that reflects the Board's occupational health and safety policies and administrative procedures and ensures the school Board is in compliance with associated occupational health and safety statutory requirements.	Yes
Develop, implement and monitor a security strategy and/or plan that reflects the Board's security and student safety policies and administrative procedures and ensures the Board is in compliance with statutory/policy security requirements.	Yes
Develop, implement and monitor a health strategy and/or plan that reflects the Board's health policies and procedures and ensures the school Board is in compliance with statutory health requirements.	No
In constructing, acquiring, operating and managing school facilities, the school Board is guided by the principles outlined in the <i>Ontario Green Energy Act, 2009</i>	Yes
Management gives full consideration to the use of available school space in their local communities before proceeding to build, purchase or lease other spaces.	Yes

The school Board reported that it has already adopted most leading practices under operations and facilities management.

The school has not developed an overarching education environmental policy. With regards to the implementation of a formal green clean program, the school Board uses certain certified green clean products but does not have a formal green clean program in place. The school board should review and use the Ministry's Green Clean Program Resource Guide to help develop a formal green clean program.

Management indicated that it is aware of the *Ontario Green Energy Act*. However, the Board is not anticipating too many new construction projects and will determine the impact of the act only as required.

## 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.	Management should consolidate the school Board’s annual planning documents into an annual Board Improvement Plan that includes the actions and objectives listed in the Strategic Action Plan and System Program Priorities documents. This consolidated planning document would include academic program plans and operational plans, and allow the senior management team to streamline their reporting of specific achievements. The annual Board Improvement Plan should be aligned with the objectives in the school Board’s multi-year strategic direction. It should set specific, measurable targets and timelines for key activities of the school Board. This would enable management to track and report progress of its defined priorities and goals throughout the year.	Yes	SP
2.	Senior administration should re-examine the nature of the reporting relationships and revise the organizational chart accordingly.	No	
3.	The school Board should develop a formal succession plan to manage departures of key staff.	Yes	TAO

## HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
4.	The HR department should develop an annual departmental plan that aligns with the objectives in the Board Improvement Plan. The plan should set targets and timelines and assign responsibilities for key activities in the HR department. This would enable management to track and report the progress of its defined priorities and goals throughout the year.	No	
5.	Management should establish formal disciplinary procedures for all teaching and non-teaching staff. Existing progressive discipline practices should be formalized and communicated to all staff.		
6.	The HR department should develop a comprehensive attendance management program, with policies and procedures for specific categories of absenteeism. This would provide a consistent and structured approach to improving attendance, including positive reinforcement for employees and standardized practices across all employee groups.	Yes	TAO
7.	Management should conduct independent compliance audits of the school Board's insurance carrier, to ensure adherence to the benefit plan's terms and conditions.	Yes	TAO
8.	Management should continue pay equity reviews for all staff.	Yes	AR
9.	Management should conduct periodic and confidential staff surveys, to improve communication with staff and provide input for professional development plans and HR policy.	No	
10.	Management should conduct exit interviews. These interviews would provide input for HR policy, as well as process and program improvement.	No	
11.	HR management should establish formal policies and procedures for the staff allocation process, based on existing practices.	Yes	AR

## Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
12.	The finance department should develop an annual departmental plan that aligns with the objectives in the Board Improvement Plan. The plan should set targets and timelines and assign responsibilities for key activities in the finance department. This would enable management to track and report progress of its defined priorities and goals throughout the year.	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
13.	The finance department should provide scheduled awareness, training and skills development sessions on finance policy and procedures.	No	
14.	The finance department should document the budget planning process to enhance transparency for trustees and staff regarding roles and responsibilities.	Yes	AR
15.	The finance department should document key budget risks and their associated mitigation strategies, and present them to the Board and senior management as part of the budget development process.	Yes	AR
16.	Management should provide an expanded level of interim reporting, in the format suggested in section 4.3 of this report. This would simplify communication and increase the Board's focus on key issues during year-to-date reporting.	Yes	TAO
17.	Management should consider enhancing accountability for the integrity of financial reporting, through formal sign-off and approval procedures.	Yes	AR
18.	Management and the Board should consider establishing an internal audit function. Management could start by identifying options for its mandate and scope and the estimated annual cost of each option.	Yes	TAO
19.	The audit committee should be expanded to include at least two external members with appropriate professional backgrounds and designations. They would act as advisors and contribute to the committee's effectiveness.	Yes	TAO
20.	Management should periodically report to the Board on the performance of the school Board's investment activity, in accordance with the approved investment policy.	No	
21.	Management should consider implementing an electronic payment and registration system for community use of facilities programs. In doing so, management should review the existing electronic solutions in place at several other school Boards.	Yes	TAO
22.	Management should conduct a spend analysis of purchases, to determine the potential benefits of PCards for low-value transactions. Policies and procedures for corporate credit cards and PCards should provide sufficient details on use and safekeeping of the cards. These should be clearly communicated to all card users through regular training and monitoring.	Yes	TAO
23.	Management should establish additional purchasing levels of authority commensurate with the job title or role. For example, some purchases could be authorized by the Manager of Finance.	Yes	TAO
24.	Management should continually pursue joint purchasing opportunities with other school Boards, municipalities and local	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
	agencies. Cost studies comparing the school Board costs with other school Boards and/or local government authorities on high volume items would help develop the school Board's purchasing strategy.		
25.	Management should consider implementing the electronic supplier interface for ordering, processing and payment.	No	
26.	Management should implement an automated three-way matching process using the capacity of the existing financial system.	Yes	TAO
27.	Facilities management should develop an annual departmental plan that aligns with the objectives in the Board Improvement Plan. The plan should set targets, timelines and assigned responsibilities for key activities. This would enable management to track and report progress of its defined priorities and goals throughout the year.	No	
28.	The school Board should develop and implement cleaning standards, with periodic site visits and a formal review log. Formal cleaning standards will enable management to monitor, manage and report on cleanliness levels on a regular basis.	No	
29.	Management should develop an annual training plan for facilities staff to address ongoing skills development and emerging regulatory issues.	No	
30.	Management should develop an inventory of major equipment used by maintenance and custodial staff. This would increase staff accountability for use of the school Board's assets.	Yes	AR
31.	Management should develop a work-order system that records, monitors, and evaluates projects, ensuring the effective use of resources.	No	
32.	Management should regularly evaluate the overall effectiveness and efficiency of its maintenance and custodial service practices.	No	
33.	Using the results of the energy audit, the school Board should establish a multi-year energy management plan that incorporates quantifiable measures and is aligned with its strategic direction.	Yes	TAO
34.	Management should consider implementing centralized technology to remotely manage and control heating and air conditioning.	No	
35.	The school Board should consider implementing projects to build awareness of energy conservation. Management should examine the successful conservation initiatives of other school Boards.	Yes	TAO
36.	Management should ensure that inventories of school capacity and utilization are accurate by conducting regular updates of SFIS data.	No	