

**Ministry of Education**

**Peterborough Victoria Northumberland  
and Clarington Catholic 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 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 Peterborough Victoria Northumberland and Clarington Catholic District School Board Operational Review follow-up review took place on July 9, 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 Finance of the school board.

### Summary of Recommendation Status

The school board has taken a number of positive steps since the completion of its review in February 2008. Of particular note is the work done on the interim financial report. Two versions of an interim financial report were provided to the trustees for their review and comment in order to determine what would be more useful. Feedback was received from trustees on a preferred format and these changes will be incorporated in the 2009-10 school year. The school board reported that benefits from incorporating interim financial reporting included an opportunity for trustees to discuss progress mid-year and receive explanations for any large variances more frequently. Interim reporting also provided the Board with an indication of the school board's surplus/deficit position prior to completing the budget process for the following period.

There were 24 recommendations made in the original report. The Operational Review Team focused on 14 of the recommendations 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 related to a potential risk
- one is an area with potential for material return on investment.

Three of the recommendations also reflect 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 most of the recommendations chosen for follow-up. One recommendation has not been acted on which is establishing a standalone audit committee. This is pending new guidelines currently under development by the Ministry.

### 3. Governance and School Board Administration

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

Operational Review Recommendation	Implementation Update
To facilitate its reporting to the Board, the senior administration should expand the format of the annual operating plan to include specific targets, timelines and assigned responsibilities	Partially Implemented

#### #2 Organizational Structure and Accountability

Operational Review Recommendation	Implementation Update
The Board should consider providing training and orientation to the senior administration and trustees for their re-defined roles and responsibilities, based on the recent review of Board governance.	Partially Implemented

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

Senior administration developed a multi-year strategic plan for 2007-2010 which includes goals, timelines and assigned responsibilities. The board has also added a column to track where the funding comes from. Departments have created their own version of departmental plans based on the strategic priorities set forth in the multi-year strategic plan, but have not formally adopted the structure of the board improvement plan.

The school board is encouraged to develop common departmental templates to allocate clear accountabilities, track its performance measures, and track and report progress of its defined priorities and goals throughout the year. This will also allow departmental templates to roll up into the board improvement plan.

#### #2 Organizational Structure and Accountability

Senior administration and trustees discussed the draft document on School Board Governance released by the Ministry earlier this year. This meeting brought together Trustees, as well as parents and the Director, and took place in February 2009.

Discussions from the meeting were shared with trustees at a Governance Committee Meeting. Trustees also received the final document, *School Board Governance - A Focus on Achievement - Report of the Governance Review Committee to the Minister of Education of Ontario, April 2009*.

In follow up to this meeting, a legal firm was hired to review and re-draft the Board by-laws. This draft document was distributed to all trustees in June and was an item of discussion at the September 8, 2009 Governance Committee Meeting.

The school board reported that benefits from moving forward on this recommendation have been that trustees now understand collective agreements and have a greater understanding of Board by-laws and their role in Board governance. Once the Governance Committee has reviewed this document in September, an orientation and training plan will be developed to support adoption and compliance.

## 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 should adopt a more formal and standardized departmental planning template that includes targets, timelines and assigned responsibilities. The plan should link to the Board's strategic objectives and the Director's priorities.	Partially Implemented

### #2 Attendance Management

Operational Review Recommendation	Implementation Update
The HR department should continue to develop an attendance management strategy, with policies and procedures supporting all staff categories. A comprehensive system will provide timely and accurate data to improve management of this critical area.	Partially Implemented

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

Senior administration developed a multi-year strategic plan for 2007-2010 which includes goals, timelines and assigned responsibilities. The board also added a column to track where the funding comes from. The human resources department has created their own version of a departmental plan based on the strategic priorities set forth in the multi-year strategic plan but has not formally adopted the structure of the board improvement plan.

The school board is encouraged to develop common departmental templates to allocate clear accountabilities, track its performance measures, and track and report progress of its defined priorities and goals throughout the year. This will also allow departmental templates to roll up into the board improvement plan.

### #2 Attendance Management

The school board has approved the implementation of a system to better track and report on attendance, which will be implemented in 2009-2010. Funding and staffing allocations to develop an attendance management strategy have not been made available as yet. It was also reported that there is hesitancy on the part of some trustees to implement an attendance management strategy.

The external study produced on Attendance Management has been provided to the new HR superintendent for his review.

## 5. Financial Management

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

Operational Review Recommendation	Implementation Update
<p>The Business and Finance Department should adopt a more formal and standardized annual departmental planning template that includes targets, timelines and assigned responsibilities.</p> <p>The plan should link to the Board's strategic direction and the Director's priorities.</p>	Partially Implemented

### #2 Interim Financial Reporting

Operational Review Recommendation	Implementation Update
<p>Finance staff should consider providing an expanded level of interim reporting in the format suggested in section 4.3 of this report. This would improve the financial reporting of the year-to- date results.</p>	Implemented

### #3 Internal Audit Function

Operational Review Recommendation	Implementation Update
<p>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 for each option. Management's assessment of need and cost would be a useful first step.</p>	Partially Implemented

### #4 Audit Committee

Operational Review Recommendation	Implementation Update
<p>The Board should consider establishing a standalone audit committee. At present, the Governance Committee acts in the capacity of an audit committee, when required. Management and the Board should also consider expanding the membership of the audit committee to include external advisors who would contribute to the committee's accountability.</p>	Not Implemented

## #5A Development of an Investment Policy

Operational Review Recommendation	Implementation Update
Management should establish an investment policy for approval by the Board.	Implemented

## #5B Formal Cash Flow Model

Operational Review Recommendation	Implementation Update
A formal cash management plan should be developed, along with procedures to manage surplus cash and optimize investment income.	Implemented

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

Senior administration developed a multi-year strategic plan for 2007-2010 which includes goals, timelines, and assigned responsibilities. The board also added a column to track where the funding comes from. The finance department has created their own version of a departmental plan based on the strategic priorities set forth in the multi-year strategic plan, but has not formally adopted the structure of the board improvement plan.

The school board is encouraged to develop common departmental templates to allocate clear accountabilities, track its performance measures, and track and report progress of its defined priorities and goals throughout the year. This will also allow departmental templates to roll up into the board improvement plan.

## #2 Interim Financial Reporting

The school board moved forward with this recommendation in 2008-2009. Two different versions of an interim financial report were provided to the trustees for their review and comment in order to determine what would be more useful. This included a presentation at the March 9, 2009 Governance meeting where an interim statement for the five month period January 31, 2009 was presented. At the May 1, 2009 Governance meeting, an interim statement for the seven month period March 31, 2009 was presented. Feedback was received from trustees on format and suggestions for changes that will be incorporated in 2009-2010. The school board reported that benefits from the interim financial reporting included an opportunity for trustees to discuss progress mid-year, and receive explanations for any large variances more frequently. Interim reporting also provided the Board with an indication of the school board's surplus/deficit position prior to completing the budget process for the following period.

The school board will also compare their template with SB Memorandum 38 which includes the final report and recommendations from the Interim Financial Reporting Committee, and make any adjustments accordingly.

### **#3 Internal Audit Function**

Discussions with the trustees regarding adding an internal audit function have taken place; however, no recommendations were made to proceed. Trustees did not indicate any support for adding this function unless funding was secured from Ministry.

Further action on this recommendation has been deferred pending completion of guidelines currently under development by the Ministry of Education. The school board will work with the Ministry in developing an internal audit function once the guidelines are available.

Since announcing funding in the 2009-10 Grants for Student Needs (GSN) for the establishment of audit committees and internal audit, the ministry has consulted with the sector on various options of organizing internal audit functions within school boards. A preferred model of regional-based audit services was supported by the participants to the consultation. The model will promote greater opportunity for collaboration among boards and encourage the sharing of best practices and knowledge on internal audit.

Under this model, school boards will be grouped into eight regions and each region will be supported by a dedicated regional internal audit team. One board within each region will be designated as the “host board” and will oversee the administrative requirements for the regional internal audit team. As a result, the \$2M funding in 2009-10 and the ongoing \$5M funding starting in 2010-11 will be advanced to the eight host boards to support internal audit activities/functions in their regions.

### **#4 Audit Committee**

Prior to the recent announcement from the Ministry establishing audit committees as a requirement, the trustees were not prepared to establish a new committee as they felt the current committee structure and involvement from the Trustees was satisfactory. However, action on this recommendation will move forward pending completion of guidelines currently under development by the Ministry of Education.

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

### **#5A Development of an Investment Policy**

The school board prepared a draft investment policy which was approved by the Board in late spring 2009. Discussions on investment policy leading practices took place with

other boards in order to arrive at a draft that contains the elements appropriate for their board.

### **#5B Formal Cash Flow Model**

The school board reported that management had discussions with their bank and re-negotiated the terms of their banking arrangements to take into consideration reduced fees due to increased EFT usage. As well, preliminary discussions regarding processes for cash management are taking place. Due to the school board's significant capital construction program this year and next, cash requirements/cash flow have been mapped out and it is anticipated that investment income in the next year will be substantially lower as surplus cash will be required to fund the construction projects until the long-term financing is complete.

## 6. School Operations and Facilities Management

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

Operational Review Recommendation	Implementation Update
The plant services department should adopt a more standard annual departmental planning template that includes targets, timelines and assigned responsibilities. The plan should link to the Board's strategic direction and the Director's priorities.	Partially Implemented

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

Operational Review Recommendation	Implementation Update
Management should consider establishing a multi-year maintenance and renewal plan, including the funding available to support the plan. This would provide the senior administration and the Board and its stakeholders with a clear forecast of the Board's critical needs over the next several years.	Partially Implemented

### #3 Energy Management

Operational Review Recommendation	Implementation Update
The Board should continue to expand on its existing energy management initiatives and develop and system-wide, multi-year energy management plan with consumption reduction targets. The Board should ensure that it has tracking and reporting mechanisms to monitor consumption and costs to enable management to report on the system's accomplishments.	Partially Implemented

### #4 Tracking and Reporting Energy Conservation

Operational Review Recommendation	Implementation Update
The plant services department should investigate the cost/benefit of implementing a centralized technology to track and remotely control energy consumption in individual schools.	Partially Implemented

## #5 Development, Monitoring and Tracking of Policies and Plans for Health, Safety and Security

Operational Review Recommendation	Implementation Update
Senior Administration should develop a comprehensive plan for health, safety and security and ensure that feedback is provided to the Board.	Partially Implemented

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

Senior administration developed a multi-year strategic plan for 2007-2010 which includes goals, timelines, and assigned responsibilities. The board also added a column to track where the funding comes from. The plant services department has created their own version of a departmental plan based on the strategic priorities set forth in the multi-year strategic plan, but has not formally adopted the structure of the board improvement plan.

The school board is encouraged to develop common departmental templates to allocate clear accountabilities, track its performance measures, and track and report progress of its defined priorities and goals throughout the year. This will also allow departmental templates to roll up into the board improvement plan.

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

The school board has not moved forward on this recommendation; however it is supported by both management and the Board. The recent announcement of the Energy Efficient Schools Funding will be presented to trustees this fall as a multi-year plan and renewal plans for 2011/2012 will be presented to trustees during the next budget cycle.

Although the board plans to develop their maintenance and renewal plan on the release of the Ministry's Energy Management Study and related funding, the board recognizes that that the plan will need to incorporate other streams of maintenance and renewal work.

### #3 Energy Management

The school board reported that it supports this recommendation; however, staff resources and funding have been unavailable in order to move forward, until recently. As the first step in moving forward, the 2009-2010 budget includes the provision for an additional administrative position in the Facilities department, which will provide some internal support and resources for long-term sustainability of this recommendation.

The school board also reported that the recently announced Energy Efficient Schools funding will provide an opportunity to obtain outside expertise to begin implementing this recommendation. Plant facilities staff have been in discussion with various consultants and vendors to determine resources and costs. Proposals for tracking and reporting mechanisms are being made to management and it is intended that this funding will support putting these monitoring mechanisms in place.

#### **#4 Tracking and Reporting Energy Conservation**

The school board reported that it has been installing control systems as budgets have allowed over the past few years, and will be in a position to address a number of schools with the Energy Efficient Schools funding.

The 2009-2010 budget also includes a provision for a new position of Controls Technician whose main responsibilities will be to monitor the current and future heating and cooling controls from a central location. This position was expected to be posted in summer 2009 to begin for September 1, 2009. A dedicated position will provide the capacity to better monitor and control the systems, as well as provide much quicker support to the school. Savings from the actions of this position are intended to help mitigate costs related to establishing this position.

#### **#5 Development, Monitoring and Tracking of Policies and Plans for Health, Safety and Security**

The school board reported that it supports this recommendation; however, staffing resources and funding has not been available for implementation until recently. As the first step in moving forward, the 2009-2010 budget includes the provision for an additional administrative position in the Facilities department. The intent of this position is to relieve some of the workload of the current Health, Safety & Operations Supervisor in order to dedicate more staff resources to the health & safety portfolio. This position was to be posted in summer 2009 to begin effective September 2009.

## 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 during Wave 1 & 2 Operational 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.	Yes
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, the school board recently refreshed their by-laws that cover the roles and responsibilities of the Director and the trustees. The Board of Trustees also developed a multi-year strategic plan, and is currently in year 3 of the 2007-2010 strategic plan.

The board of trustees and management also has processes in place for policy refreshment through the Policy Development Committee, which manages policy review and has a master list of "best before" dates. Policy development also includes a formal process of capturing stakeholder feedback through a form that has been developed by the committee. The board posts all of its policies online.

The school board does not currently have a formal staff succession plan but the Director informally manages a pool of candidates who are being prepared to get their SO qualifications. There is also a significant amount of cross training in the finance department in order to help cover for any last minute retirements or departures.

## 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.	Yes

Reporting on the attendance management program will occur once the system to better track and report on attendance is implemented in the 2009/2010 school year.

Management has also established policies and procedures for staff and professional development and all training is department driven.

The school board establishes and tracks an approved level of staff. A report is generated in October of each school year after an audit is performed for the staffing of each school and compared to approved budget. No subsequent hiring takes place without admin council review / approval.

## 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.	In progress
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, management ensures adequate controls are in place to safeguard non-school board funds by conducting an internal audit of all school generated and school council funds based on OASBO guidelines. Each school also has a comprehensive binder of policies and procedures and receives training by the finance department.

Adherence to the board’s procurement policies and procedures is monitored during standard monitoring and controls as part of procurement approvals processes. The school board has also adopted the Ministry of Finance supply chain guidelines as directed by the Ministry of Education’s transfer payment agreements.

One leading practice which is currently in progress is the addition of external members to the audit committee. Action on this recommendation has been deferred pending completion of guidelines on the development of audit committees currently under development by the Ministry of Education.

## 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.	Yes

The school board reported that it has already adopted some aspects of these leading practices. The Director monitors new policies sent by the Ministry and forwards them to the appropriate superintendent for action and follow-up. The school board has also adopted the mandatory guidelines set forth by the Ministry on healthy schools, including incorporating a healthy nutrition focus in their 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.	To facilitate its reporting to the Board, the senior administration should expand the format of the annual operating plan to include specific targets, timelines and assigned responsibilities.	Yes	SP
2.	The Board should consider providing training and orientation to the senior administration and trustees for their re-defined roles and responsibilities, based on the recent review of Board governance.	Yes	AR2

### HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
3.	The HR department should adopt a more formal and standardized departmental planning template that includes targets, timelines and assigned responsibilities. The plan should link to the Board's strategic objectives and the Director's priorities.	Yes	SP
4.	The HR department should continue to develop an attendance management strategy, with policies and procedures supporting all	Yes	SAO / NLP

Ref.	Recommendation	Follow-up Yes/No	Criteria
	staff categories. A comprehensive system will provide timely and accurate data to improve management of this critical area.		
5.	The HR department should investigate automating the processes that synchronize data between Finance, HR/Payroll and benefit provider systems. This would minimize inefficiencies and the potential for human error.	No	
6.	The Board should consider conducting confidential exit interviews and periodic staff satisfaction surveys across all staff groups. This will contribute to improved communication and provide input into the development of professional development plans and HR policy.	No	
7.	The Board should perform a salary benchmarking exercise with peer boards for management and support staff, to ensure its compensation packages are competitive.	No	

## Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
8.	The Business and Finance Department should adopt a more formal and standardized annual departmental planning template that includes targets, timelines and assigned responsibilities. The plan should link to the Board's strategic direction and the Director's priorities.	Yes	SP
9.	The Board should formally communicate the annual budget process to all its stakeholders to ensure it is transparent and incorporates input from all parties. The process should clearly identify roles, responsibilities and timelines. It should also include a method for prioritizing initiatives and highlighting the risks of postponing or eliminating any particular initiative.	No	
10.	Finance staff should consider providing an expanded level of interim reporting in the format suggested in section 4.3 of this report. This would improve the financial reporting of the year-to-date results	Yes	SAO
11.	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 for each option. Management's assessment of need and cost would be a useful first step.	Yes	SAO / NLP
12.	The Board should consider establishing a standalone audit committee. At present, the Governance Committee acts in the	Yes	SAO / NLP

Ref.	Recommendation	Follow-up Yes/No	Criteria
	capacity of an audit committee, when required. Management and the Board should also consider expanding the membership of the audit committee to include external advisors who would contribute to the committee's accountability.		
13.	Management should establish an investment policy for approval by the Board. A formal cash management plan should be developed, along with procedures to manage surplus cash and optimize investment income.	Yes	AR3
14.	Finance staff should consider comparing the terms and conditions of the Board's banking relationships to those of other school boards, to benchmark key financial terms and ensure the best possible arrangements.	No	
15.	The Board should perform a cost/benefit analysis to determine the feasibility of implementing automated three-way matching in the purchase-to-pay process.	No	
16.	Finance staff should expand the EFT payment process to include all appropriate suppliers.	No	

### School Operations and Facilities Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
17.	The plant services department should adopt a more standard annual departmental planning template that includes targets, timelines and assigned responsibilities. The plan should link to the Board's strategic direction and the Director's priorities.	Yes	SAO
18.	The plan services department should consider developing standards for school cleanliness where targets can be set, performance can be measured and results reported to senior administration, and the Board of Trustees.	No	
19.	Management should consider establishing a multi-year maintenance and renewal plan, including the funding available to support the plan. This would provide the senior administration and the Board and its stakeholders with a clear forecast of the Board's critical needs over the next several years.	Yes	SAO
20.	The plant services department should investigate the cost/benefit of a new work order system that would streamline the management, dispatch, tracking and reporting of facility renewal and general maintenance work orders.	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
21.	The Board should continue to expand on its existing energy management initiatives and develop a system-wide, multi-year energy management plan with consumption reduction targets. The Board should ensure that it has tracking and reporting mechanisms to monitor consumption and costs to enable management to report on the system's accomplishments.	Yes	SAO
22.	The Board should request that the utility companies 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	
23.	The plant services department should investigate the cost/benefit of implementing a centralized technology to track and remotely control energy consumption in individual schools.	Yes	ROI
24.	Senior Administration should develop a comprehensive plan for health, safety and security and ensure that feedback is provided to the Board.	Yes	AR2