

**Ministry of Education**

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

**October 2012**

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## 1. Introduction

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

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

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

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

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

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

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

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

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

### **Introduction**

The Superior-Greenstone District School Board (SGDSB) Operational Review follow-up review took place on July 5, 2012, approximately 16 months after the release of the initial Operational Review Report. The PricewaterhouseCoopers Operational Review team conducted a teleconference with senior administrators of the school board. In advance of the teleconference, the PricewaterhouseCoopers team selected several key recommendations from the Operational Review Report and asked the school board to provide an implementation status along with any related supporting material.

### **Summary of Recommendation Status**

The school board has made progress in implementing some of the recommendations since the completion of its original Operational Review in March 2011. Of particular note are the steps taken in strengthening the governance, audit and interim reporting functions of the school board. However, it should be noted that many recommendations have not been implemented at the time of the follow-up review due to time constraints and limited capacity of school board staff. The school board is encouraged to continue to implement the recommendations from its original Operational Review Report.

There were 35 recommendations made in the original report. The Operational Review team focused on 17 of the recommendations in the follow-up review. The opportunities presented a cross section of strategic planning initiatives, some from 12 areas of opportunity identified in the Operational Review sector reports, as well as those that were of specific risk to the Superior-Greenstone District School Board. The selected recommendations and the corresponding criteria are listed in Appendix A.

### 3. Governance and School Board Administration

#### 1. Governance

Operational Review Recommendation	Implementation Update
<p>The school board should continue to delineate the roles and responsibilities of the Board and the Director of Education and the Senior Administration. The roles and responsibilities should be clearly defined and documented. The school board's governance model should reflect the roles and responsibilities mandated by the Student Achievement and School Board Governance Act, Bill 177.</p>	<p>Implemented</p>

#### 2. Annual Operating Plan

Operational Review Recommendation	Implementation Update
<p>The Director of Education should enhance the annual planning process by developing an annual operating plan of the school board's goals/priorities which incorporates both academic and non-academic areas. The plan should be aligned with the Board's multi-year strategic plan and have goals that are specific, measurable, achievable, relevant and timely. The plan should also assign responsibilities and accountability for goals and key activities.</p>	<p>In Progress</p>

#### 1. Governance

The Board of Trustees (The Board) approved formal policies on January 23, 2012, to delineate the roles and responsibilities of individual Trustees and the Director of Education. Policy 801 describes the role of the Director of Education, and incorporates the most recent amendments and provisions of the Education Act.

Policy 802 describes the role of individual trustees, and sets out the responsibilities that Trustees, as members of the collective Board, are required to undertake. Based on the amendments to the *Education Act*, Policy 802 clarifies the responsibilities of the individual Trustee or Board member to:

- Carry out his or her responsibilities in a manner that assists the Board in fulfilling its duties under the Education Act, and under related regulations and guidelines;
- Attend and participate in meetings of the Board, including meetings of the Board committees of which he/she is a member;
- Consult with parents, students, and supporters of the Board on the Board's Multi-Year Strategic Plan;

- Bring concerns of parents, students and supporters of the Board to the attention of the Board;
- Uphold the implementation of any Board resolution after it is passed by the Board;
- Entrust the day-to-day management of the school board to its staff through the Board's Director of Education;
- Maintain focus on student achievement and well-being; and
- Comply with the Board's Code of Conduct.

## **2. Annual Operating Plan**

The Board revised and updated the Board Strategic Plan during 2011-12 and approved the new Board Strategic Plan on June 18, 2012. Since the Board Strategic Plan has only been updated recently, the Director of Education is still working with senior administration to complete the new annual operating plan for the upcoming school year. The annual operating plan will include goals that incorporate both academic and non-academic areas.

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

### 1. Performance Appraisal

Operational Review Recommendation	Implementation Update
The HR department should establish a formal employee performance appraisal process for management staff, superintendents and the Director of Education. The formal process should be supported by documented policies and procedures.	In Progress

### 2. Attendance Support

Operational Review Recommendation	Implementation Update
Management should implement a formal attendance support program which would utilize the available attendance data.	Not Implemented

### 3. Benefits Management

Operational Review Recommendation	Implementation Update
Management should periodically conduct independent compliance audits of the board's insurance carrier to ensure adherence to benefit plan's terms and conditions.	Not Implemented

### 4. Staffing Plan and Allocation Process

Operational Review Recommendation	Implementation Update
Management should document policies and procedures which govern the development of an annual staffing plan and allocation process.	Not Implemented

### 1. Performance Appraisal

The school board has made limited progress in establishing a formal employee performance appraisal process. At present, only the Director of Education has a formal performance appraisal process. For superintendents, the school board is making progress with the performance appraisal framework while awaiting results from the Sector Working Committee pilot. The performance appraisal framework for other management staff is planned to be completed after the frameworks for the Director and superintendents are completed.

## **2. Attendance Management**

The school board supports this recommendation but has not made progress with implementing a formal attendance support program. Senior administration cited that the school board and the province was currently in labour negotiations as the main reason why this recommendation has been put on hold. The school board may resume exploring this recommendation in the spring of 2013.

## **3. Benefits Compliance Audits**

The school board has not conducted a formal compliance audit of its benefits program since its Operational Review. Senior administration indicated that the school board supports this recommendation but did not have the time nor staff capacity to oversee such audits.

The school board is encouraged to conduct formal compliance audits of its benefits programs in the future in order to ensure adherence to benefit plan's terms and conditions.

## **4. Staffing Plan and Allocation Process**

The school board has not documented its policies and procedures which govern the development of its annual staffing plan and allocation process. Senior administration indicated that the school board supports this recommendation but did not have the time nor staff capacity to implement this recommendation.

The school board is encouraged to adopt this recommendation as it will provide greater transparency and consistency in way the staffing plan is developed each year.

Documenting the school board's staffing and allocation process will also ensure business continuity for the department during staff turnover or unforeseen events from key staff.

## 5. Financial Management

### 1. Budget Development Process

Operational Review Recommendation	Implementation Update
<p>Management should consider providing a budget process initiation presentation (containing an outline of budget timelines and stages) to the Board each year. This would help ensure that the budget development process is clearly communicated and understood by all trustees. Throughout the budget development process, management should provide information to trustees on key stages in the budget development process. This would provide the trustees with an opportunity to provide formal feedback and input and enhance their understanding of the draft budget estimates presented for approval in June.</p>	<p>Implemented</p>

### 2. Budget Risk Management

Operational Review Recommendation	Implementation Update
<p>Management should consider enhancing the process of reporting on the school board's budget risks using the format suggested in section 4.2 of this report. A formal risk management plan/report, which is reviewed and updated periodically, would include strategies to mitigate the risks of spending beyond budgeted levels.</p>	<p>Not Implemented</p>

### 3. Interim Financial Reporting

Operational Review Recommendation	Implementation Update
<p>The school board should establish approval procedures for interim financial statements, and implement a formal sign-off process of these statements by senior management.</p>	<p>Implemented</p>

### 4. Internal Audit Risk Assessment

Operational Review Recommendation	Implementation Update
<p>Management should continue working with the regional audit team on the development of a risk assessment to determine priority areas for internal audit activities.</p>	<p>Implemented</p>

## 5. Internal Audit Plan

Operational Review Recommendation	Implementation Update
Management should work with the regional audit team to ensure annual audit plans are clearly documented. Audit report recommendations should be followed up and acted upon by management. Where management chooses not to implement an audit recommendation and to accept the risks associated with an audit finding, the justification should be clearly documented and agreed to by the audit committee.	In Progress

## 6. Audit Committee

Operational Review Recommendation	Implementation Update
The Board should establish an audit committee and recruit external advisors to sit on the audit committee in accordance with the new Audit Committee regulation.	Implemented

### 1. Budget Development Process

The finance department has implemented the recommendation to provide a budget process initiation presentation. During the board meeting of January 23, 2012, the Superintendent of Business Services outlined the timelines and process to develop the next year's budget.

Senior administration should continue to update the Board at different stages of the budget development process.

### 2. Budget Risk Management

The school board has not enhanced the process of reporting on the school board's budget risks using the format suggested in the school board's Operational Review. Senior administration indicated that the school board supports this recommendation but did not have the time nor staff capacity to implement this recommendation.

The school board is encouraged to consider implementing this recommendation as it will provide trustees and other stakeholders with a better understanding of the nature and impacts any budget risks and what mitigation strategies could be put in place.

### 3. Interim Financial Reporting

The finance department has established approval procedures for interim financial statements and has implemented a formal sign-off process of these statements by senior administration. These steps were implemented at the beginning of the 2011-12

school year. The manager of accounting services develops the interim financial report and submits the report to the Superintendent of Business Services for review. The interim report is then discussed with the senior leadership team and signed off for approval.

#### **4. Internal Audit**

The school board is part of the Thunder Bay Regional Internal Audit Team (RIAT). The regional internal audit team was established in 2011 and has since conducted a risk assessment for the school board in September 2011. A formal presentation was made to the school board's Audit Committee.

The school board should continue to work with the Regional Internal Audit Team to continue to develop and monitor priority areas. In addition, any recommendations or priority area should be followed-up and acted upon by senior management.

#### **5. Internal Audit Plans**

The finance department has adopted this recommendation and has established a schedule to conduct audits on various areas throughout the year. The internal audit plan was reviewed by the Audit Committee and approved on September 28, 2011.

As the internal audit team conducts further audits and makes recommendations, the school board should continue to ensure that recommendations are followed up and acted upon by staff. Where management chooses not to implement an audit recommendation and to accept the risks associated with an audit finding, the justification should be clearly documented and agreed to by the audit committee.

#### **6. Audit Committee**

The school board has established an Audit Committee with external advisors. The school board encountered some initial challenges in recruiting qualified and interested candidates, mainly due to the smaller population in the region. After a period of time of advertising and reaching out to professional associations, the school board was able to identify suitable candidates to serve on the Audit Committee as external advisory members. The Audit Committee is now fully functioning and the process has worked well so far.

## 6. School Operations and Facilities Management

### 1. Green Clean Program

Operational Review Recommendation	Implementation Update
The school board should review the Ministry's Green Clean Program Resource Guide and use the guide to develop a formal green clean program as part of its overarching Education Environmental Policy.	In Progress

### 2. Energy Management Plan

Operational Review Recommendation	Implementation Update
Using the data available through the energy management system, the school board should establish a multi-year energy management plan that incorporates quantifiable measures and the tools to monitor and manage the plan. In line with the Green Energy Act, 2009, energy management planning should include the development of policies, guidelines, goals (conservation targets), and priorities for energy management and resource conservation. The plan should include short-term and long-term opportunities, with milestones, roles, responsibilities and budgets with a process for ensuring community support.	In Progress

### 3. Energy Conservation Management

Operational Review Recommendation	Implementation Update
Management should provide formal annual reporting on the conservation savings achieved against the multi-year energy management plan.	Not Implemented

### 4. Energy Consumption Budgeting

Operational Review Recommendation	Implementation Update
As part of the energy management planning, the school board should establish a comprehensive system to budget expenditures, track and regulate consumption, and identify opportunities for further savings.	In Progress

## 5. Environmental Policy

Operational Review Recommendation	Implementation Update
The school board should establish an overarching environmental policy that addresses both environmental education and responsible management practices, including energy conservation.	Implemented

### 1. Green Clean Program

The Plant Services department has reviewed the Ministry’s Green Clean Program Resource Guide. Many of the school board’s cleaning products and equipment are already green certified. The school board has also established a formal Environmental Education Policy, which states that the school board is “committed to delivering effective environmental education and to modeling environmentally responsible practices as well as raising environmental awareness for all staff, students, trustees and the community.”

The school board already practices many of the recommendations in the Green Clean Program Resource Guide, but is still in the process of fully adopting all facets of the formal program. The Green Clean Program Resources Guide can be found on the following website: [http://www.edu.gov.on.ca/eng/policyfunding/GreenClean\\_Guide.pdf](http://www.edu.gov.on.ca/eng/policyfunding/GreenClean_Guide.pdf).

The school board is encouraged to continue in its effort to implement a formal green clean program in the future to further support the other green initiatives it has implemented to date.

### 2. Multi-year Energy Management Plan

The Plant Services department has made progress in developing a multi-year energy management plan using the data available through the school board’s energy management system. Senior administration has received a presentation on the plan, including the timeline to establish a formal policy to support the plan. The draft policy is expected to be reviewed by the Board in September, and approved later in the year.

In addition, the Plant Services department indicated that while it tracks energy costs periodically, it lacks the resources and bandwidth capacity to collect and analyze data related to energy consumption on a routine basis.

The school board is encouraged to utilize the Ministry’s Utility Consumption Database (UCD) to collect and analyze energy consumption data. The school board should contact the Ministry for assistance with the UCD, if required.

### **3. Energy Conservation Management**

The Plant Services department has not initiated formal annual reporting on the conservation savings. This is due to the fact that the school board has not adopted a formal and approved multi-year energy management plan. Senior administration indicated that the school board supports this recommendation but did not have the time nor staff capacity to implement this recommendation.

The school board is encouraged to consider implementing this recommendation as it will provide trustees and other stakeholders a better understanding of the progress, challenges and accomplishments of the Plant Services department's energy conservation efforts and initiatives..

### **4. Energy Consumption Budgeting**

The Plant Services department monitors ongoing consumption of energy across the school board. As part of the budget development process, the Plant Services department reviews historical consumption patterns and trends in order to provide budget estimates for energy expenditures. However, the Plant Services department stated that they lack the capacity to routinely track and regulate consumption, or identify opportunities for further savings.

The school board is encouraged to utilize the Ministry's Utility Consumption Database (UCD) to collect and analyze energy consumption data. The school board should contact the Ministry for assistance with the UCD, if required.

### **5. Environmental Policy**

As mentioned previously, the school board established a formal Environmental Educational Policy, which states that the school board will "consistently consider the impact on the environment of decisions that are made in the delivery of curriculum and in the daily operations of our school board", and "encourages staff, students, and the school community to promote and follow sound environmental practices which are consistent with a healthy, safe, and sustainable environment."

## 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)

### Governance and School Board Administration

No.	Recommendation	Follow-up? Y/N	Criteria
1.	The school board should continue to delineate the roles and responsibilities of the Board and the Director of Education and the Senior Administration. The roles and responsibilities should be clearly defined and documented. The school board’s governance model should reflect the roles and responsibilities mandated by the Student Achievement and School Board Governance Act, Bill 177.	Y	NLP
2.	The Director of Education should enhance the annual planning process by developing an annual operating plan of the school board’s goals/priorities which incorporates both academic and non-academic areas. The plan should be aligned with the Board’s multi-year strategic plan and have goals that are specific, measurable, achievable, relevant and timely. The plan should also assign responsibilities and accountability for goals and key activities.  In progress. Spent last year updating the new strategic plan. Approved and adopted June 18. Still have not done the operating plan since the strategic plan was in review. Now will develop the operating plan. Not sure how it should look like. Hope to include both academic and non- academic areas.	Y	TAO
3.	The school board should continue to align its leadership development programs and activities with the Ministry’s leadership initiatives. It should finalize the development of a formal leadership development and succession plan for key management positions in all academic and non-academic areas.	N	

## Human Resources Management and School Staffing/Allocation

No.	Recommendation	Follow-up? Y/N	Criteria
4.	<p>The HR department should develop an annual departmental operating plan which is aligned with the school board's annual operating plan.</p> <p>The departmental plan should reflect specific and measurable targets and indicators, and assign responsibilities and timelines for key activities.</p>	N	
5.	<p>Management should review the hiring policies and procedures to clarify the roles of trustees and school board staff in the hiring process.</p> <p>Trustees should provide strategic policies to govern staffing and recruitment, but should not sit on hiring panels with the exception of hiring the Director.</p>	N	
6.	<p>The HR department should establish a formal employee performance appraisal process for management staff, superintendents and the Director of Education. The formal process should be supported by documented policies and procedures.</p>	Y	TAO
7.	<p>The HR department should re-examine and further investigate developing a formal disciplinary procedure or guidelines which would reflect the provisions of collective agreements as appropriate. The procedure or guidelines should be communicated to all staff.</p>	N	
8.	<p>Management should implement a formal attendance support program which would utilize the available attendance data.</p>	Y	TAO
9.	<p>Management should develop a way to assess and report on the effectiveness of the attendance support process/programs to senior administration and the Board.</p>	N	
10.	<p>Management should periodically conduct independent compliance audits of the board's insurance carrier to ensure adherence to benefit plan's terms and conditions.</p>	Y	TAO
11.	<p>Management should conduct periodic and confidential staff surveys to improve communication with staff and provide input for professional development plans and HR policy.</p>	N	
12.	<p>Management should also conduct exit interviews with all staff leaving the school board to obtain input for HR policy, as well as process and program improvement. Management should consider developing formal policies and/or procedures for conducting exit interviews.</p>	N	
13.	<p>Management should document policies and procedures which govern the development of an annual staffing plan and allocation process.</p>	Y	TAO

## Financial Management

No.	Recommendation	Follow-up? Y/N	Criteria
14.	The Finance department should develop an annual departmental operating plan which is aligned with the school board's annual operating plan. The departmental plan should reflect specific and measurable targets and indicators, and assign responsibilities and timelines for key activities.	N	
15.	Management should consider providing a budget process initiation presentation (containing an outline of budget timelines and stages) to the Board each year. This would help ensure that the budget development process is clearly communicated and understood by all trustees. Throughout the budget development process management should provide information to trustees on key stages in the budget development process. This would provide the trustees with an opportunity to provide formal feedback and input and enhance their understanding of the draft budget estimates presented for approval in June.	Y	AR3
16.	Management should consider enhancing the process of reporting on the school board's budget risks using the format suggested in section 4.2 of this report. A formal risk management plan/report, which is reviewed and updated periodically, would include strategies to mitigate the risks of spending beyond budgeted levels.	Y	NLP
17.	The school board should establish approval procedures for interim financial statements, and implement a formal sign-off process of these statements by senior	Y	TAO
18.	Management should continue working with the regional audit team on the development of a risk assessment to determine priority areas for internal audit activities.	Y	TAO
19.	Management should work with the regional audit team to ensure annual audit plans are clearly documented. Audit report recommendations should be followed up and acted upon by management. Where management chooses not to implement an audit recommendation and to accept the risks associated with an audit finding, the justification should be clearly documented and agreed to by the audit committee.	Y	TAO
20.	The Board should establish an audit committee and recruit external advisors to sit on the audit committee in accordance with the new Audit Committee regulation.	Y	TAO
21.	The school board should establish a formal investment policy and procedures. Management should periodically report to the Board on the performance of the investment activity in accordance with the investment policy.	N	

No.	Recommendation	Follow-up? Y/N	Criteria
22.	The school board should develop formal policy and procedure for management of school-generated funds. This would establish adequate controls to safeguard school-based funds, and coordinate the annual reporting of revenues and expenditures from schools and school councils. Management should consider using the School Generated Funds Guidelines developed by OASBO for the development of procedures.	N	
23.	The school board should continue to improve its monitoring of purchasing activities to ensure compliance with the Board's procurement policies and procedures. For example, management could consider exploring opportunities with the co-terminous school board to establish a shared purchasing function as part of a cooperative arrangement.	N	
24.	Management should continue identifying opportunities for implementation of the electronic supplier interface for ordering, processing and payment.	N	
25.	The school board should continue working with its bank to establish EFTs with vendors, where feasible.	N	

### School Operations and Facilities Management

No.	Recommendation	Follow-up? Y/N	Criteria
26.	The Plant Services department should enhance its annual departmental operating planning process by establishing timelines, assigned responsibilities and indicators of success for all annual goals and priorities.	N	
27.	The school board should review the Ministry's Green Clean Program Resource Guide and use the guide to develop a formal green clean program as part of its overarching Education Environmental Policy.	Y	NLP
28.	Using the data available through the energy management system, the school board should establish a multi-year energy management plan that incorporates quantifiable measures and the tools to monitor and manage the plan. In line with the Green Energy Act, 2009, energy management planning should include the development of policies, guidelines, goals (conservation targets), and priorities for energy management and resource conservation. The plan should include short-term and long-term opportunities, with milestones, roles, responsibilities and budgets with a process for ensuring community support.	Y	TAO
29.	Once the formal energy management plan is established, the school board should ensure that its procurement policies and practices support the objectives and targets of the plan. Management should also consider documenting the energy efficiency requirements in procurement policies and procedures and/or the environmental policy.	N	

No.	Recommendation	Follow-up? Y/N	Criteria
30.	Management should provide formal annual reporting on the conservation savings achieved against the multi-year energy management plan.	Y	TAO
31.	Successful energy conservation initiatives currently implemented by the school board should be communicated across all schools and with other school boards, to enhance recognition of energy management across the system.	N	
32.	As part of the energy management planning, the school board should establish a comprehensive system to budget expenditures, track and regulate consumption, and identify opportunities for further savings.	Y	TAO
33.	The school board should continue identifying opportunities for consolidated billing from utilities and continue to participate in the Ministry's Utility Consumption Database initiative.	N	
34.	The school board should establish an overarching environmental policy that addresses both environmental education and responsible management practices, including energy conservation.	Y	NLP
35.	The school board should consider establishing an integrated health plan/strategy that would reflect the existing policies and procedures regarding the health of both students and employee groups and aim to promote health and wellness across the school board. Management should also consider coordinating the development, implementation and monitoring of the plan centrally.	N	