

Ministry of Education

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

February 2012

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1. Introduction

The Ministry is in the final stages 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 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 fourth edition of the Operational Review Guide, released to the sector in September 2010. These were not part of the original review process.

2. Status and Implementation Update

Introduction

The Superior North Catholic District School Board Operational Review follow-up review took place on October 27, 2011, approximately 13 months after the release of the initial Operational Review report. The Deloitte Operational Review team conducted a teleconference with the Chair of the Board, the Director of Education and the Manager of Finance. In advance of the teleconference, the Deloitte team selected recommendations from the Operational Review Report and asked the board to provide an implementation status along with any related supporting material.

Summary of Recommendation Status

The school board has made significant progress in implementing the recommendations since the completion of its original review in April 2010. Of particular note is the implementation of the school board's strategic plan and associated departmental plans as well as work towards the development of an energy management plan energy and meeting energy management goals and objectives.

There were thirty-nine recommendations made in the original report. The Operational Review team focused on twenty-two of the recommendations in the follow-up review. The selected recommendations and the corresponding criteria are listed in Appendix A.

Overall, senior administration has either fully implemented or has made significant progress on all of the recommendations chosen for follow-up.

3. Governance and School Board Administration

#1 Strategic Plan

Operational Review Recommendation	Implementation Update
The board of trustees, using a consultative process, should develop and communicate a multi-year strategic plan that provides a framework for annual planning. This will provide direction to all staff on the Board's goals, and clear steps towards achieving them.	Completed

#2 Annual Operating Plan

Operational Review Recommendation	Implementation Update
Once the overarching strategic plan is developed, the school board should develop a formal annual operating plan aligned with the Board's multi-year strategic goals. This will also enable all departments to track and report progress on their defined priorities and goals throughout the year.	Completed

#3 Succession Plan

Operational Review Recommendation	Implementation Update
The school board should establish a formal succession plan to manage retirements and resignations of key managers and administrators. This should include senior staff in both academic and non-academic functions.	In progress

#1 Strategic Plan

The school board has completed a high-level three year strategic plan. The plan was developed with broad input from the community and stakeholders including teachers, students, parents, staff, and the Aboriginal Advisory Council. Since its creation, senior administration has worked to communicate the strategic plan across the school board and to stakeholders, providing a road map for the system for the next three years. The strategic plan will be available on the school board's public website for all stakeholders to review.

#2 Annual Operating Plan

Management has used the newly create multi-year strategic plan to develop an annual operating plan for the 2011-12 school year. The operating plan includes SMART goals against which progress can be measured. The Director suggests that the SMART goals

of the operating plan will be built into her performance appraisal at the end of the year which will provide accountability for the plan. Management suggests the school board will go through an annual planning process to prepare for next year's annual operating plan, using the previous year's operating plan and the multi-year strategic plan as a starting point.

#3 Succession Plan

The school board is working to develop a succession plan and is taking steps toward full adoption. Management has identified a number of short-term critical steps that must be taken to ensure success. Chief among these first steps is the development of comprehensive job descriptions for all senior administrative staff. Since some departments at the school board office are composed of only one individual, there are significant risks to the school board when these employees exit the system such as retirements. As such, HR staff are developing job descriptions and procedural manuals to ensure role description and responsibilities are well documented. Management also monitors positions that may require filling in the short to medium-term because of retirements and are taking steps to address these positions.

4. Human Resource Management and School Staffing/Allocations

#1 Departmental Plan

Operational Review Recommendation	Implementation Update
The HR department should consider developing an annual departmental plan aligned with the operating plan and overall strategic plan. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	Completed

#2 Attendance Support Program

Operational Review Recommendation	Implementation Update
Management should continue to develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance across all employee groups.	In progress

#3 Insurance Carrier Audits

Operational Review Recommendation	Implementation Update
Management should consider conducting compliance audits of the school board's insurance carrier to ensure adherence to the benefit plans terms and conditions. This will ensure accuracy and validity of claims paid.	Not Implemented

#4 Annual Staffing Plan

Operational Review Recommendation	Implementation Update
The school board should implement policies and procedures to govern the development of an annual staffing plan and allocation process so that it reflects the priorities of the Board and Ministry initiatives.	In progress

#1 Departmental Plan

The school board's HR department consists of one individual who works mostly to meet operational deadlines (payroll etc.) and the development of an operating plan was mostly an exercise to chronicle goals and objectives. Management reported that there is continued work to be done to ensure the departmental plan is aligned to the newly

developed multi-strategic plan. The school board continues to struggle with the capacity issues it had at the time of its original Operational Review.

#2 Attendance Support Program

Management reported that the school board is taking steps to implement an attendance support program and will fully investigate the implementation of a program in 2012. The school board continues to communicate the benefits of the existing Employee and Family Assistance Program to staff and has seen an increase in use of the program in the past year. The school board is taking a phased approach to attendance support, working to ensure the required buy-in of all stakeholders including staff and union groups before attempting to implement an attendance support program. The school board is encouraged to finalize its attendance support program which should include policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance across all employee groups.

#3 Insurance Carrier Audits

The school board has determined that given the small size of benefits claims made each year by school board employees, the cost of doing a full benefits audit is not beneficial at this time. Management reports that the cost of a full audit would exceed any potential savings identified through an audit at this time. The school board should consider conducting compliance audits of the school board's insurance carrier in the future, if feasible.

#4 Annual Staffing Plan

Management has indicated that a full review of the school board's Allocation of Staff Policy will take place in late 2011. The review will focus on formalizing and documenting many of the procedures that exist currently to provide a fully developed staffing plan and associated processes. The school board is encouraged to finalize the review of its Allocation of Staff Policy and to formalize any policies and procedures that govern the development of an annual staffing plan and allocation process so that it reflects the priorities of the Board and Ministry initiatives.

5. Financial Management

#1 Annual Departmental Plan

Operational Review Recommendation	Implementation Update
The finance department should consider developing an annual departmental plan aligned with the school board's annual operating plan and overall strategic direction. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	Completed

#2 Budget Risks

Operational Review Recommendation	Implementation Update
The finance department should consider consolidating key budget risks and mitigation strategies into a single risk plan.	Completed

#3 Calendarized Reporting

Operational Review Recommendation	Implementation Update
The department should develop calendarized reporting that uses historical expenditures as a benchmark for comparison. This will provide more accurate information on whether variances are in line with historical spending trends.	In progress

#4 Interim Financial Statements

Operational Review Recommendation	Implementation Update
The school board should ensure interim financial statements are formally signed off by senior management to ensure the integrity of financial reporting.	In Progress

#5 Audit Committee – External Members

Operational Review Recommendation	Implementation Update
Management and the Board should consider including external advisors on the Board's audit committee in accordance with the Ministry's emerging direction.	Completed

#6 Consolidated Cash Management

Operational Review Recommendation	Implementation Update
The school board should consolidate cash management activities with a single institution, where feasible.	Not Implemented

#7 Procurement Policies

Operational Review Recommendation	Implementation Update
The school board should review existing supply chain and procurement policies, ensuring they aligned to the Supply Chain Guideline 1.0, communicated to staff with purchasing authority and are periodically reviewed and updated.	Completed

#8 PCards

Operational Review Recommendation	Implementation Update
The school board is encouraged to consider implementing the use of PCards for appropriate school board staff. PCard use can reduce the volume of supplier invoices to be processed and can be a more efficient means of local purchasing. Appropriate control procedures would be put in place to support the use of PCards.	Not Implemented

#9 Electronic Funds Transfers

Operational Review Recommendation	Implementation Update
Management should explore additional Electronic Fund Transfers (EFT) opportunities to maximize efficiencies.	Not Implemented

#1 Annual Departmental Plan

The Finance department has completed an annual departmental plan for the 2011-12 year. The Finance department has ensured the plan is aligned to the school board's Operating Plan and has presented it to the Board at the October 2011 meeting.

Management reported that there is continued work to be done to ensure the departmental plan is aligned to the newly developed multi-strategic plan.

#2 Budget Risks

Key budget risks were built into the 2011-12 budgeting process and these key pressures and risks were presented in the budget summary to the Board. The risks outlined specific examples of identified budget pressures and ways to mitigate them. An example of an identified risk included the risk of unforeseen long-term absences.

Management also reported that a great deal of work is underway with the Regional Internal Audit team to identify and plan for potential budget risks.

#3 Calendarized Reporting

Management is working towards developing a new reporting template that will include calendarized reports. However, given the historical usage of existing reports, the new format will be first presented to the Board for consideration. Management reports the Board is accustomed to financial reports as they are currently presented and that there is a concern that the Board may not understand the need to change the format. The school board is encouraged to continue the integration of calendarized reporting. This type of reporting would provide the Board with more accurate information on whether variances are in line with historical spending trends (including a comparison of actual to budget and year-to-date comparisons from previous years). It would also provide management with historical and consistent expenditure data which could be used to provide benchmark comparisons in future years. Management should explain the benefits of using calendarized reporting to the trustees.

#4 Interim Financial Statements

The school board is working to obtain formal sign off on all financial statements from senior management. Management reports that official copies of statements are maintained by the school board's executive secretary that helps to ensure the integrity of the statements. The school board should ensure that there are approval procedures and formal sign offs from senior management for all financial statements before they are presented to the Board or other stakeholders.

#5 Audit Committee – External Members

Management has appointed two external members to the Board's Audit Committee. Candidates were sought using advertisements on both the Chartered Accountant and Certified Management Accountant websites as well as through all local and the regional newspapers. The school board received no interest from any of the advertising.

Management used personal connections and phone calls to solicit interest once traditional advertising failed. The two external members have long standing relationships with the school board, as former Board members. All trustees have

completed the audit committee training and it is reported that the two external members have been assets to the audit process.

#6 Consolidated Cash Management

Given the rural and geographic disparity of a number of the school board's schools, management reports that it is not possible to consolidate cash management activities into one financial institution. The review team recognizes that this is a reality of the school board as it was at the time of the initial Operational Review. The school board continues to work to encourage best cash management practices given the school board's current and geographic circumstances. The school board is encouraged to consolidate cash management activities in a single institution within the various geographic communities its schools are located, where feasible.

#7 Procurement Policies

The school board has updated existing procurement policies in line with the Supply Chain Guideline v1.0. The update was approved by the Board in March 2011. The school board should ensure that its policies and procedures are now aligned to the Broader Public Service (BPS) Procurement Directive which was released in April 2011.

#8 PCards

The use of PCards has not been identified as a priority of the Finance department at this time. Finance staff plan to have future discussions regarding PCards programs with other school boards to learn from their experiences. However to date, there has not been any progress on this recommendation. Given the relationships of many schools in their individual communities, as well as those of maintenance staff with vendors, a great deal of purchasing is done through long-standing payment arrangements with local suppliers within the different communities. This is not a leading practice in the sector and this current practice could pose potential liability issues for the school board. The school board is encouraged to consider implementing the use of PCards for specific school board staff in the future, where feasible. The use of PCards with the appropriate control procedures in place can reduce the volume of supplier invoices to be processed and can be a more efficient and secure means of purchasing.

#9 Electronic Fund Transfers

The school board is currently using Electronic Fund Transfers (EFT) for employee payroll. However, the school board's electronic financial system is not set up to provide EFT to vendor. Management has considered investing in a system to permit this functionality but at the current time, manual processes will continue for vendor payments. Management should continue to explore additional Electronic Fund Transfers

(EFT) opportunities for vendor payments to reduce manual effort, reduce chance for human errors and to maximize efficiencies in vendor payments.

6. School Operations and Facilities Management

#1 Annual Departmental Plan

Operational Review Recommendation	Implementation Update
The operations department should consider developing an annual departmental plan aligned with the operating plan and overall strategic directions. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	In progress

#2 Energy Management Plan

Operational Review Recommendation	Implementation Update
The school board is encouraged to establish a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan.	In progress

#3 Energy Management - Procurement

Operational Review Recommendation	Implementation Update
The school board should enhance its procurement policy to support energy management goals.	Completed

#4 Track Energy Consumption

Operational Review Recommendation	Implementation Update
The school board should develop a system to track consumption, budget expenditures, and identify opportunities for further energy management savings.	Completed

#5 Consolidated Billing

Operational Review Recommendation	Implementation Update
The plant department is encouraged to continue to work with its major utility providers to consolidate billings for all school board facilities and sites to one periodic invoice per utility.	In progress

#6 Environmental Policy

Operational Review Recommendation	Implementation Update
The school board is encouraged to develop an overarching environmental policy that addresses both environmental education and responsible management.	In progress

#1 Annual Departmental Plan

A departmental plan is currently being developed in the Operations Department. Management is currently in the process of considering areas of focus for the upcoming year while also considering the school board's multi-year strategic and operating plans. The estimated release date of the departmental plan is early 2012.

#2 Energy Management Plan

The school board is working to establish a multi-year energy management plan that will identify specific energy saving measures to be implemented as well as tools to measure and monitor improvements. Plan development is underway and management suggests that the plan will be completed by January 2012. The Manager of Operations is working with the Utility Consumption Database (UCD) to help determine base-level data. To date, there have been multiple presentations to senior management and trustees on specific energy management projects and initiatives. Energy savings in both volume and in cost have been captured and shared.

The school board is encouraged to continue with its efforts to finalize its energy management plan. In addition, 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 also include short-term and long-term opportunities with milestones, roles, responsibilities, budgets and a process for ensuring community support. The plan should be approved by the Board of Trustees and annual progress of the plan should also be reported to the Board of Trustees as well.

In addition, successful conservation initiatives currently underway by the school board should be communicated across all schools and with other school boards, to enhance the importance of energy conservation across the entire system.

#3 Energy Management - Procurement

The school board has included language regarding energy management in the October 2011 update of the school board's purchasing policy:

“Whenever feasible, the procurement should support energy management goals and/or consider energy management goals of suppliers”.

Management suggests there have been pilots of green clean products in collaboration with coterminous school boards at shared school sites. It is also reported that open discussions regarding the procurement of energy efficient and green products are ongoing with coterminous school boards.

#4 Track Energy Consumption

The Operations Department is tracking energy consumption through the Ministry’s Utility Consumption Database (UCD). The school board should use the UCD as a tool to help establish base-level data, track energy consumption, and help identify school board facilities and sites with potential energy management savings. Energy consumption data will also help management refine and update its energy management plan in the future.

As part of the new regulations of the Green Energy Act, there are new energy consumption reporting requirements which the school board should become familiar with. These requirements could be found in the following link: http://www.e-laws.gov.on.ca/html/source/regs/english/2011/elaws_src_regs_r11397_e.htm

Management should continue to provide formal reporting to the Board on the energy conservation projects and as well as any savings achieved against the multi-year energy management plan, once developed.

#5 Consolidated Billing

Although the school board is working towards utility bill consolidation, an accounts payable clerk is still required to input each utility bill manually. However, utility bill payments are set up as pre-authorized automatic billings. The Finance department continues to work with the Operations Department towards more efficient processes. The plant department is encouraged to continue to work with its major utility providers to consolidate the billing for all school board facilities and sites to one periodic invoice per utility, where feasible.

#6 Environmental Policy

The Manager of Operations plans to update the school board’s Environmental Education Policy, V146, in December 2012. There is an understanding in the school board that there is a need for a better-rounded Environmental Policy. Given that the school board shares multiple facilities, there are discussions with coterminous school boards regarding the development and implementation of shared environmental plans, policies and practices. The school board is encouraged to develop/update its overarching environmental policy which will address both environmental education and

responsible management at all its facilities and school sites including those shared with coterminous school boards.

7. School Board Adoption of New Leading Practices

The following leading practices were added or amended for the Fourth Edition of the Operational Review Guide that was released to the sector. Some of these leading practices are a result of the observations and learning from earlier waves of reviews.

School boards that were reviewed prior to September 2010 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 governance model reflects the roles and responsibilities mandated by the <i>Student Achievement and School Board Governance Act</i> , Bill 177.	In progress

An open dialogue between senior management and the Board is ongoing regarding the implications of Bill 177. Some steps have been taken to align with Bill 177 such as the development of an approved Code of Conduct for Trustees and updated by-laws.

However, there are ongoing historical procedures that do not align with Bill 177 such as having trustees vote to approve administrative procedures. Management and the Chair of the Board are well aware that many of the school board's existing practices are not aligned with Bill 177. Management is encouraged to continue working with the Board towards the full adoption of Bill 177 and to ensure all practices and policies are in line with the current legislative requirements. In line with Bill 177, the school board is also encouraged to clearly delineate the division of duties and responsibilities between the Board of Trustees and the Director of Education.

HR Management and School Staffing/Allocation

New Leading Practice	Adopted?
Trustees do not sit on hiring panels (exception hiring the director of education) but provide policies to govern staffing and recruitment.	Yes
Processes are in place to identify and remove discriminatory biases and systemic barriers in staff recruitment, selection, hiring, mentoring, promotion and succession planning processes. The school board conducts employment system reviews and works towards broadening the diversity of recruitment pools.	Yes
Trustees provide the school board's policy and priority framework within which bargaining takes place	Yes

Trustees do not sit on hiring panel for any position except for the hiring of the Director of Education. The Board does provide the administration staff with the suggested character profile in line with job roles and descriptions of whom they might consider ideal candidates and management works to keep trustees informed once hiring decisions are made.

The school board maintains processes to identify and remove discriminatory biases and systemic barriers in staff recruitment, selection, hiring, mentoring, and promotion of staff. There are ongoing efforts to actively consider equity and inclusivity in the school board’s hiring practices. Management reports challenges in hiring due to the school board’s remote geographic location and limitations in the pool of applicants who apply for some roles. In many cases, the school board faces considerable challenges because of the lack of qualified candidates for replacement staff such as principals in some school communities.

The Board does not play a direct role in labour negotiations. It was noted that this practice was in place in the past and there was an implication that trustees see the Board’s involvement in labour negotiations as an important one. However, at present, trustees only provide guidance regarding the parameters within which bargaining takes place. In line with Bill 177, trustees should provide the school board’s policy and priority framework within which bargaining takes place and should not directly participate in labour negotiations.

Financial Management

New Leading Practice	Adopted?
The established policies and procedures that govern all aspects of supply chain management, including both planned (recurring) and unplanned (non-recurring/emergency purchases, comply with the Supply Chain Guideline (SCG) v.1.0.	Yes
In line with the SCG, purchasing authorization levels are commensurate to job roles and responsibilities, and are monitored for compliance by a supervisor or department head.	Yes

The school board has adopted and maintains procurement guidelines that are aligned with the mandatory elements of the Supply Chain Guideline (SCG) v1.0. These guidelines include price limits on emergency purchases. In addition to the SCG, the school board should ensure that its policies and procedures are now aligned to the Broader Public Service (BPS) Procurement Directive which was released in April 2011.

The school board has policies and procedures that clearly articulate levels of approval required for purchasing authorization. These procedures are monitored for compliance by a supervisor or department head.

Operations and Facilities Management

New Leading Practice	Adopted?
The school board has an approved facility partnership policy.	No
A Project Manager is appointed to oversee all aspects of the project including monitoring the budget and project timelines and ensuring management processes are in place for issues such as change orders and other internal approvals. This includes periodic project status updates and post-construction project evaluation.	Yes
An independent Cost Consultant is retained by the school board to review the design, provide objective costing analysis and advice, and report to the school board on options to ensure that the proposed capital expenditure is within the approved budget, prior to tendering a project.	Yes

The school board has agreements with various partners on the division of assets and liabilities that were established at the time of amalgamation. Management suggests there are procedures in place for community use of schools. However, the school board does not have an approved facility partnership policy in place at this time. Given that the school board shares and partners with other school boards and organizations in the use of schools and other facilities, management should develop a facility partnership policy and supporting procedures in line with Ministry requirements.

For instance, school boards are expected to develop facility partnership policies that identify:

- Principles and criteria regarding the eligibility of partners;
- How available space in schools will be selected;
- What entities will be selected for the notification list;
- How potential partners will be notified of available space and construction plans; and
- How entities will be selected for partnerships, including prioritization, if applicable.

The memorandum to introduce the Facility Partnerships Guideline, the Facility Partnerships Guideline and the Highlights of the *Education Act* relevant to facility partnerships could be found in the links below:

http://faab.edu.gov.on.ca/Memos/B2010/B_1.pdf,

http://faab.edu.gov.on.ca/Memos/B2010/B_201%20Attach%20-%20Facility%20Partnerships%20Guideline.pdf, and

http://faab.edu.gov.on.ca/Memos/B2010/B_%201%20Attach%20-%20Appendix%20A.pdf.

The school board has not undergone any major construction or renovation in recent years. However, the school board has used both a project manager and cost consultant in past projects. The cost consultant was at the time employed by the school board's architectural firm and was engaged to provide second opinions on project pricing. The school board suggests that in line with Ministry requirements, there are plans to use a project manager and an independent cost consultant for future projects, if applicable.

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

S. no	Recommendation	Follow-up Yes/No	Criteria
1.	The board of trustees, using a consultative process, should develop and communicate a multi-year strategic plan that provides a framework for annual planning. This will provide direction to all staff on the Board’s goals, and clear steps towards achieving them.	Yes	TAO / AR2
2.	Once the overarching strategic plan is developed, the school board should develop a formal annual operating plan aligned with the Board’s multi-year strategic goals. This will also enable all departments to track and report progress on their defined priorities and goals throughout the year.	Yes	TAO / SP
3.	Senior administration should report to the Board of Trustees annually on the status and outcomes of the school board’s strategic plan and annual operating plan, once they are developed.	No	
4.	The school board should consider establishing a formal refresh cycle for its policies, to ensure periodic review of all policies across functional areas. This could include forming a policy committee to consider policies for review or development.	No	
5.	The school board should establish a formal succession plan to manage retirements and resignations of key managers and	Yes	TAO

S. no	Recommendation	Follow-up Yes/No	Criteria
	administrators. This should include senior staff in both academic and non-academic functions.		

HR Management and School Staffing/Allocation

S. no	Recommendation	Follow-up Yes/No	Criteria
6.	The HR department should consider developing an annual departmental plan aligned with the school board's operating plan and overall strategic direction. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	Yes	TAO / SP
7.	Management should develop a recruitment policy and ensure it is reviewed annually to align staff planning with student achievement.	No	
8.	HR management and the board of trustees should establish labour management committees.	No	
9.	Management should continue to develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance across all employee groups.	Yes	TAO / RIO
10.	Management should periodically report to the Board and senior management on the effectiveness of its attendance management program, once it is in place.	No	
11.	Management should consider conducting compliance audits of the school board's insurance carrier to ensure adherence to the benefit plans terms and conditions. This will ensure accuracy and validity of claims paid.	Yes	TAO / ROI
12.	Management should consider developing staff satisfaction surveys which would include all employee groups. This would improve communication with staff, and provide input for professional development plans and HR policy.	No	
13.	Management should consider developing a formal plan for conducting exit interviews. These interviews would provide input for HR policy as well as process and program improvement.	No	
14.	The school board should implement policies and procedures to govern the development of an annual staffing plan and allocation process so that it reflects the priorities of the Board and Ministry initiatives.	Yes	AR1 / AR2

Financial Management

S. no	Recommendation	Follow-up Yes/No	Criteria
15.	The finance department should consider developing an annual departmental plan aligned with the school board's annual operating plan and overall strategic direction. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	Yes	TAO / SP
16.	The finance department should consider consolidating key budget risks and mitigation strategies into a single risk plan.	Yes	ROI / AR3
17.	The department should develop calendarized reporting that uses historical expenditures as a benchmark for comparison. This will provide more accurate information on whether variances are in line with historical spending trends.	Yes	ROI / AR3
18.	The school board should ensure interim financial statements are formally signed off by senior management to ensure the integrity of financial reporting.	Yes	AR2 / TAO
19.	Management should consider establishing an internal audit function giving consideration to the emerging Ministry direction to establish regional models for internal audit across the school board sector.	No	
20.	When the school board establishes an internal audit function, it should ensure any internal audit plans are clearly documented and that internal audit report recommendations are followed up and acted upon by management.	No	
21.	Management and the Board should consider including external advisors on the Board's audit committee in accordance with the Ministry's emerging direction.	Yes	TAO / AR2
22.	The school board should consolidate cash management activities with a single institution, where feasible.	Yes	ROI
23.	The school board should review existing supply chain and procurement policies, ensuring they aligned to the Supply Chain Guideline 1.0, communicated to staff with purchasing authority and are periodically reviewed and updated.	Yes	TAO / ROI
24.	Management is encouraged to develop guidelines that ensure purchasing authorization levels are commensurate with job roles and responsibilities and that such levels are monitored for compliance by a supervisor or department head.	No	
25.	The school board is encouraged to consider implementing the use of PCards for appropriate school board staff. PCard use can reduce the volume of supplier invoices to be processed and can be a more efficient means of local purchasing. Appropriate control procedures would be put in place to support the use of PCards.	Yes	TAO / ROI

S. no	Recommendation	Follow-up Yes/No	Criteria
26.	Management is encouraged to implement an electronic supplier interface for ordering, processing, and payment. This is an opportunity for increased process efficiencies.	No	
27.	Management should explore additional Electronic Fund Transfers (EFT) opportunities to maximize efficiencies.	Yes	ROI

School Operations and Facilities Management

S. no	Recommendation	Follow-up Yes/No	Criteria
28.	The operations department should consider developing an annual departmental plan aligned with the operating plan and overall strategic directions. This will enable the department to track and report the progress of its defined priorities and goals throughout the year.	Yes	TAO / SP
29.	The school board should implement cleaning standards for schools and develop a standard process to monitor, manage and report on results. Once this in place, management should also report to senior administration on the results of the compliance reviews.	No	
30.	The school board school review the Ministry's Green Clean Program Resource Guide and use it to develop a formal green clean program as part of its overarching Education Environmental Policy.	No	
31.	The operations department should develop and maintain an inventory for its major cleaning and maintenance equipment.	No	
32.	The school board is encouraged to establish a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan.	Yes	TAO / ROI
33.	The school board should enhance its procurement policy to support energy management goals.	Yes	TAO / ROI
34.	Successful conservation techniques currently used by the school board should be communicated across all schools and with other school boards, to enhance recognition of energy management across the system.	No	
35.	Management should provide formal annual reporting to the Board on the energy conservation savings achieved against the plan once it has been developed.	No	
36.	The school board should develop a system to track consumption, budget expenditures, and identify opportunities for further energy management savings.	Yes	TAO / ROI

S. no	Recommendation	Follow-up Yes/No	Criteria
37.	The plant department is encouraged to continue to work with its major utility providers to consolidate billings for all school board facilities and sites to one periodic invoice per utility.	Yes	TAO
38.	The school board is encouraged to develop an overarching environmental policy that addresses both environmental education and responsible management.	Yes	AR2
39.	The school board should develop an occupational health and safety plan, to ensure compliance with associated health and safety statutory requirements.	No	