

Ministry of Education

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

September 2011

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1. Introduction

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

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

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

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

- For example, implementation of an attendance 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 Upper Grand District School Board Operational Review follow-up review took place on July 14, 2011, approximately 14 months after the release of the initial Operational Review report. The PricewaterhouseCoopers Operational Review team conducted a teleconference with the Superintendent of Finance of the school board. In advance of the teleconference, the PricewaterhouseCoopers team selected several key recommendations from the Operation 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 Operational Review in April 2010. Of particular note are the steps taken to clarify the governance model, implement an attendance support program, and enhance the interim financial reporting processes and multi-year maintenance plans.

Following the Operational Review, management reported the findings of the Operational Review report to the Board of Trustees.

There were 19 recommendations made in the original report. The Operational Review team focused on 13 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 sector reports as well as those that were of specific risks to the Upper Grand District School Board. The selected recommendations and the corresponding criteria are listed in Appendix A.

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

3. Governance and School Board Administration

#1 Governance Model

Operational Review Recommendation	Implementation Update
The Board should document its governance model and clearly define the roles and responsibilities of trustees.	In Progress

#2 Strategic Planning

Operational Review Recommendation	Implementation Update
The Board should finalize and communicate its multi-year strategic plan which should serve as a framework for annual system-wide and departmental planning. The annual system-wide operating plan should be aligned with the strategic plan, incorporate both academic and non-academic departments, and contain goals that are specific, measurable, achievable, relevant and timely. The Director's annual plan can be used as the basis for the development of a system-wide annual operating plan.	Implemented

#3 Succession Planning

Operational Review Recommendation	Implementation Update
The school board should continue developing its leadership development programs and activities. It should develop a formal succession and talent development plan in line with the Leadership Succession Planning and Talent Development Ministry Expectations and Implementation Continuum.	In Progress

#1 Governance Model

The Board has drafted a policy document of its roles and responsibilities and has approved the involvement of a facilitator from the Ontario Education Services Corporation (OESC) to finalize their governance model. The purpose of the draft policy is to explain the roles and responsibilities of the Board of Trustees, the Chair of the Board and the Vice-Chair of the Board. The policy clearly defines the roles and responsibilities of trustees and reflects the goals and priorities of the Board as set out in the school board's mission statement. The draft policy defines nine major areas of responsibility for the Board of Trustees, as follows:

- Promote student achievement and well-being;
- Deliver effective and appropriate education programs;

- Maintain accountability to the community;
- Develop and maintain policies and structures;
- Select the Director of Education, provide the Director with a clear job description, delegate to the Director appropriate administrative authority and evaluate the Director;
- Annually evaluate the board's effectiveness and performance, and support the board's development plan;
- Develop a multi-year (3+) strategic plan;
- Conduct strategic planning for the board; and
- Maintain fiscal responsibility for the board, including the development of a budget review process to help determine annual resource allocations.

The policy document is currently in draft form and undergoing review. It is expected that the document will be approved in final form before the end of 2011.

#2 Strategic Planning

The Board has completed the development of two documents since the Operational Review. These include:

- Strategic Directions for the Upper Grand D.S.B. 2010-2013; and
- Educating Today Our Citizens of Tomorrow, Operational Plan 2010-2011

In developing the school board's multi-year strategic directions document, the school board used an online survey tool to assist the participants to review the mission, vision and guiding principles of the school board as well as to help develop strategies for the next three years in the areas of student achievement, staff engagement and maintaining public confidence. The board's administration developed an annual operating plan that is aligned with the school board's multi-year strategic directions document, and covers both academic and administrative areas.

The board's senior administration indicated that it was important to finalize and communicate the strategic directions document and operating plan in order to ensure that all stakeholders are aware of and understand the Board's priorities.

#3 Succession Planning

The school board has established a formal succession and talent development plan in line with the Leadership Succession Planning and Talent Development Ministry Expectations and Implementation Continuum. The plan is comprehensive and covers all levels of board staff in both academic and administrative areas. For succession planning at the senior administrative levels, the board ensures that there are appropriate back-up arrangements in place to ensure a level of business continuity. It should be noted that succession planning at the senior administrative levels is conducted more informally.

Senior administration staff should continue to work on formally documenting their succession planning at the senior levels and for key leadership positions.

The board's administration indicated that the development of a formal plan ensured that all levels of the education community received in-service and training and not just the aspiring school administrators.

4. Human Resource Management and School Staffing/Allocations

#1 Attendance Support

Operational Review Recommendation	Implementation Update
Management should develop a mechanism to assess and report on the effectiveness of the attendance support program to senior administration and the Board.	In Progress

#2 Pay Equity Plan

Operational Review Recommendation	Implementation Update
Management should finalize updating the pay equity plan for all employee groups of the school board.	In Progress

#3 Staffing Allocation

Operational Review Recommendation	Implementation Update
Management should continue establishing a process to monitor and compare actual staff complement and salaries against the approved budget for all staff groups, and provide regular reports to the senior administration and the Board.	In Progress

#1 Attendance Support

The school board's administration has made progress to assess and report on the effectiveness of the school board's attendance support program. During the 2011 school year, the board conducted feedback sessions with a number of administrators and supervisors responsible for the attendance support program. These sessions provided an opportunity for administrators and supervisors to provide anecdotal feedback on the program. The school board also engaged an external consultant to support the attendance support program and the consultant is currently preparing a report for the Executive Officer of Human Resources summarizing the feedback received.

As this was the first year of full implementation of the program, key measurable metrics such as sick leave usage data for the full year will not be available until completion of the first year of implementation (August 31, 2011). Senior administration indicated that data will be compiled and analyzed by the fall of 2011. Recommendations regarding the

program will then be taken to senior administration, through the Executive Committee, and to the Board in the form of a report to Business Operations Committee.

#2 Pay Equity Plan

Negotiations are ongoing to finalize the pay equity plans for employee groups where one does not currently exist. With respect to the OSSTF, Educational Assistant and Special Program Assistant pay equity plans, preliminary evaluations of all positions have been completed. However, the parties disagree with a number of the ratings and as a result have not been able to proceed with banding.

A Senior Review Officer from the Pay Equity Commission has provided the parties with an “Order” under the *Pay Equity Act*. Since the school board disagrees with the Order, the school board’s legal counsel is currently preparing documentation for the school board’s appeal to the Pay Equity Hearings Tribunal to appeal the Order and the evaluation results. A job evaluation process for positions covered within the OSSTF, Professional Student Services Personnel Bargaining Unit is currently underway.

Preliminary results indicate that the implementation of these pay equity plans will result in significant retroactive and ongoing costs to the school board.

#3 Staffing Allocation

The Finance Department developed a process to review actual staffing with the Human Resources Department. The budgeted staff complement for almost all employee groups was compared to the budget, including elementary teachers, principals and vice principals, the *Office, Clerical and Technical* group, CUPE members, the *EA, SPA, ECE* group, the *PSSP* group and the *Administrative Employee* group.

The secondary teachers group has not been incorporated into the process yet due to the timing of weighted options development. Senior administration plans to incorporate the secondary teachers group into the budget staff comparison process in the future.

5. Financial Management

#1 Budget Risk Management

Operational Review Recommendation	Implementation Update
Enhancing the process of reporting on the school board's budget risks using the suggested steps outlined in section 4.2 of the operational review report	Implemented

#2 Interim Financial Reporting

Operational Review Recommendation	Implementation Update
Management should continue to finalize and implement the revised interim financial reporting process that is consistent with recommendations provided by the Interim Financial Reporting Committee (IFRC).	In Progress

#3 Internal Audit

Operational Review Recommendation	Implementation Update
Management should establish an internal audit function giving due consideration to the new Ministry's direction on internal audit.	Implemented

#4 Audit Committee

Operational Review Recommendation	Implementation Update
Management and the board of trustees should consider establishing an audit committee that includes external advisors in accordance with the Ministry's emerging direction on internal audit.	Implemented

#5 Purchasing Authorization Levels

Operational Review Recommendation	Implementation Update
Management should establish purchasing authorization levels for large dollar value purchases. This could be done as part of the ongoing update of the school board's purchasing policy to align to the Supply Chain Guideline.	Implemented

#1 Budget Risk Management

The Finance department implemented changes to the budget development process to reflect a more formal approach to documenting budget risks.

The budget documents for 2010-2011 include a *Risks* section that outlined three significant factors beyond the control of the school board. Mitigation plans were also described in the budget. Furthermore, interim financial reports refer to the risks identified in the budget and update the impact of each budget risk.

#2 Interim Financial Reporting

The Finance department revised the format of the interim financial report to be more consistent with the recommendations provided by the Interim Financial Reporting Committee (IFRC). Apart from a comparison of staffing figures, the revised interim financial report has adopted all features of the recommended IFRC format.

The new format has been in place for the 2010-2011 school year. The style of reporting and content will continue to evolve with input from the Board's Audit Committee.

The Finance department is encouraged to consider including comparisons of staffing figures in the interim financial report due to the critical importance of staffing on the budget.

#3 Internal Audit

The Board has established an internal audit function through its participation in the regional internal audit initiative. To date, the internal audit function has completed the entity level risk assessment and has initiated the process risk assessment. The process risk assessment is expected to be completed by the fall of 2011.

The Board's entity level risk assessment indicated an overall residual risk ranking as "moderate". The Board's financial risk, legal and compliance risk, and stakeholder satisfaction and public perception risk were rated as "low". The Board's governance risk, HR risk, information management risk, service delivery and operational risk and technology risk areas were rated as "moderate".

Senior administration has put together a plan to monitor and address the risks identified in the report and should continue in doing so.

#4 Audit Committee

The Board formally established an Audit Committee comprised of three trustees and two external members and held the first Audit Committee meeting on March 22, 2011. The newly established Audit Committee has selected its chair person, formally

described the duties of the Audit Committee, met with the Board's external auditor and reviewed the regional internal audit team's initial reports with the Board of Trustees.

#5 Purchasing Authority Levels

The Board has established a new purchasing policy and handbook in alignment with the Supply Chain Guideline (SCG). Authority levels identify the approval required for specific dollar values of purchasing. This delegation of authority corresponds to job roles within the school board. The policy specifies that it is the responsibility of the individual requesting the goods or services to obtain approval in writing from the appropriate authorized individual, prior to conducting the procurement, and will retain this written approval for seven years.

The approval authority levels are as follows:

- Up to \$5,000 Secondary department heads
- Under \$10,000 Administrative staff at the level of Supervisor or equivalent
- Under \$50,000 Principals, Program Leaders, Managers
- Under \$500,000 Senior Administration
- Under \$5,000,000 Director
- Over \$5,000,000 Trustees

6. School Operations and Facilities Management

#1 Green Clean Program

Operational Review Recommendation	Implementation Update
The school board should continue piloting its green clean products and move towards implementing a formal green clean program as part of its overarching Education Environmental Policy.	In Progress

#2 Energy Management Plan

Operational Review Recommendation	Implementation Update
The school board should continue developing a multi-year energy management plan that incorporates quantifiable measures and the tools to monitor and manage the plan and present the plan to the board for approval. 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 and a process for ensuring community support.	In Progress

#1 Green Clean Program

The Facilities function is making progress to pilot the use of more green clean products and to create a formal green clean program. Work on this recommendation is in progress. Since the Operational Review, the Board chose to pilot selected green products that reduced water usage, chemical usage, and energy usage through cold water solutions.

The Board selected floor surfaces for refinishing, a surface preparation cleaning pad, wooden floor finishing products and other trials products and cleaning methods. These pilots and trial runs have so far met pilot objectives. The Facilities function continues to analyze the effectiveness and green impact of the board's cleaning products on an ongoing basis.

Management should continue in its effort to enhance the use of green cleaning products and also develop a formal green clean program in line with the Ministry guidance. The school board should review and use the Ministry's Green Clean Program Resource Guide to help develop a formal green clean program. The guide can be found on the School Business Support Branch website or accessed through the following link: http://www.edu.gov.on.ca/eng/policyfunding/GreenClean_Guide.pdf

#2 Energy Management Plan

The school board is working to implement this recommendation. The Board formed an Environmental Issues Steering Committee to develop policy and implement forums to formalize the leadership and entrenchment of environmental goals in the curriculum. The Ministry's Utility Consumption Database used for tracking utility consumption has been implemented and analysis of data has begun in order to facilitate future development of targets in conjunction with the implementation of site based conservation initiatives.

The Board has also implemented a custodian's energy conservation award aimed at developing and implementing site based conservation strategies. Energy consumed for approved schools were monitored during the course of the year. The evaluation team conducted informal interviews at the school with the custodian and/or the environmental committee. In addition, energy conservative projects will be evaluated to assess the team's success in meeting its objectives.

In May 2012, the energy consumption for the school year will be compared to the previous year's information. The results will be recorded and teams which have a positive influence on energy consumption will be presented with a cheque for \$500, by the custodian, for use on a greening environmental project at the school.

The school board should continue with their development and implementation of a multi-year energy management plan and their various energy management and conservation initiatives. The energy management plan should incorporate 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 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.

7. School Board Adoption of New Leading Practices

The following leading practices were added to 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 Student Achievement and School Board Governance Act, Bill 177.	Yes

The board has updated its governance model to ensure that it reflects the roles and responsibilities mandated by Bill 177 after a thorough review process.

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.	No
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

While trustees provide policy direction to govern the staffing and recruitment for most of the administration and school board's staff, they do participate on the hiring panels for the recruitment of the Director of Education as well as the hiring of Supervising Officers. The practice of trustees sitting on hiring panels for Supervising Officers is a long-standing tradition. However, in line with Bill 177, trustees should provide strategic policies to govern staffing and recruitment. They should not sit on hiring panels, with the exception of the hiring of the Director of Education. The Director of Education should review existing practices and the composition of interview panels, and develop formal hiring policies and procedures to clarify the roles of trustees and school board staff in hiring and recruitment.

The board has informal processes in place to identify and remove discriminatory biases and systemic barriers in staffing decisions. There is in-service on this topic to identify and remove discriminatory biases and systemic barriers in staff recruitment, selection, hiring, mentoring, promotion and succession planning processes. The board's current hiring and recruitment policies and practices also adhere to these principles.

The Board of Trustees, through the Negotiations Steering Committee, has provided the school board with a policy and priority framework within which bargaining takes place. In line with Bill 177, trustees do not have a direct role 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 is in compliance with SCG v1.0 and is prepared to make further amendments to its supply chain policies, procedures and processes to ensure compliance to the new Broader Public Sector (BPS) Procurement Directive, released in April 2011. The Finance department is currently reviewing the areas of procurement, expenses and student fees.

Senior administration reported that all purchasing authorization levels are commensurate to job roles and responsibilities, and are monitored for compliance by a supervisor or department head. The purchasing department conducts a final check on all purchases.

In addition, schools are required to submit a list of authorized purchasers each year. The listing includes the names, title and sample signatures of authorized purchasers so that the purchasing department has a point of reference.

Operations and Facilities Management

New Leading Practice	Adopted?
The school board has an approved facility partnership policy.	Yes
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	Yes

New Leading Practice	Adopted?
other internal approvals. This includes periodic project status updates and post-construction project evaluation.	
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 a Facility Partnership Policy which addresses facility partnerships at the board. The board has relatively limited surplus space and there are not a lot of opportunities for facility partnerships.

The Facilities department has a dedicated project manager to oversee major construction and maintenance projects. The role of the project manager is to be the single point of contact for individual, large-scale construction and maintenance projects. This individual is responsible for overseeing and monitoring the progress of the project, working with the architect and general contractor to ensure the on-time and on-budget delivery of each project.

The school board has retained the services of an independent cost consultant for school construction projects in the past and current projects as well. The decision of whether a cost consultant is retained depends on the size and complexity of the project. For major construction projects, the school board has engaged the services of cost consultants to obtain a third-party perspective on the financial proposals from vendors, and to track and monitor developments in the market.

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 5 through the Fourth Edition of the Operational Review Guide.

Governance and School Board Administration

Ref.	Recommendation	Follow-up Yes/No	Criteria
1.	The Board should document its governance model and clearly define the roles and responsibilities of trustees.	Yes	NLP
2.	The Board should finalize and communicate its multi-year strategic plan which should serve as a framework for annual system-wide and departmental planning. The annual system-wide operating plan should be aligned with the strategic plan, incorporate both academic and non- academic departments, and contain goals that are specific, measurable, achievable, relevant and timely. The Director’s annual plan can be used as the basis for the development of a system-wide annual operating plan.	Yes	SP
3.	The school board should continue developing its leadership development programs and activities. It should develop a formal succession and talent development plan in line with the Leadership Succession Planning and Talent Development Ministry Expectations and Implementation Continuum.	Yes	NLP

HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
4.	Management should develop a mechanism to assess and report on the effectiveness of the attendance support program to senior administration and the Board.	Yes	TAO
5.	Management should finalize updating the pay equity plan for all employee groups of the school board.	Yes	AR3
6.	Management should continue establishing a process to monitor and compare actual staff complement and salaries against the approved budget for all staff groups, and provide regular reports to the senior administration and the Board.	Yes	AR3

Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
7.	Management should consider enhancing the process of reporting on the school board's budget risks using the suggested steps outlined in section 4.2 of this report. The development of a single risk plan/report would identify and document all significant risks on a periodic basis and include strategies to mitigate the risks of spending beyond authorized and budgeted levels.	Yes	NLP
8.	Management should continue to finalize and implement the revised interim financial reporting process that is consistent with recommendations provided by the Interim Financial Reporting Committee (IFRC).	Yes	AR3
9.	Management should establish an internal audit function giving due consideration to the new Ministry's direction on internal audit.	Yes	NLP
10.	Management and the board of trustees should consider establishing an audit committee that includes external advisors in accordance with the Ministry's emerging direction on internal audit.	Yes	NLP
11.	Management should establish purchasing authorization levels for large dollar value purchases. This could be done as part of the ongoing update of the school board's purchasing policy to align to the Supply Chain Guideline.	Yes	NLP

School Operations and Facilities Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
12.	The school board should continue piloting its green clean products and move towards implementing a formal green clean program as part of its overarching Education Environmental Policy.	Yes	NLP
13.	The school board should continue developing a multi-year energy management plan that incorporates quantifiable measures and the tools to monitor and manage the plan and present the plan to the board for approval. 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 and a process for ensuring community support.	Yes	TAO