Ministry of Education

Operational Review Report
Conseil scolaire de district catholique des Aurores Boréales

April 2009

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Executive Summary

This report details the findings and recommendations of the Operational Review of the Conseil scolaire de district catholique des Aurores Boréales (CSDCAB or "the Board") by the Operational Review Team composed of external consultants from Deloitte and Touche LLP and Ministry of Education staff. The Operational Review was conducted over three days beginning April 14, 2009.

Introduction

The Ministry plans to perform Operational Reviews of the 72 district school boards across the province over the next three years. The initiative supports Ministry goals and will increase confidence in public education. 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.

The Operational Review Team reviewed the school board's operations in four functional areas: Governance and School Board Administration; Human Resource Management and School Staffing/Allocation; Financial Management; and School Operations and Facilities Management. The purpose of this was to assess the extent to which the school board has implemented the leading practices set out in the "Operational Review Guide for Ontario School Boards". The review also provides, where appropriate, recommendations on opportunities for improvement. Appendix A provides an overview summary of the Operational Review scope and methodology.

The review found that the CSDCAB is well managed. Noted strengths of the Board include a clearly articulated multi-year student success strategy and a solid leadership team composed of members united in a shared purpose, who communicate efficiently and share a common vision. The Board proactively monitors student enrolment and staffing levels, invests intensively in leadership development, and implements effective fiscal policy in a context of recession. A summary of the findings and recommendations identified in each of the functional areas reviewed follows. Details can be found in subsequent sections of the report.

Governance and School Board Administration

The Board has adopted a governance structure that clearly delineates the roles and responsibilities of school principals and elected officials. Trustees are primarily responsible for developing policy, budget approval and annual and multi-year strategic planning. Trustees participate in annual training sessions provided by the AFOCSC, in addition to other training sessions provided by other groups. Decisions made by the

board of trustees are implemented by the school board's management council, which is chaired by the Director of Education.

A process for developing multi-year and annual strategic plans has been implemented to ensure effective Board operations. In 2005, the board of trustees approved the strategic plan developed by the management council with the participation of principals, parents, students and teachers. Specific annual priorities were also approved to ensure the plan's implementation. Each year, the school board creates a list of annual departmental and interdepartmental priorities, which provide an overview of annual activities to the board of trustees and the management council.

The Board's governance model is supported by a transparent or "no surprises" approach and is based on collaboration between the Director of Education and the chair of the board of trustees. This positive relationship promotes open communication and contributes to more effective decision making and agenda setting.

Effective school board governance is supported by the meeting schedule of the board of trustees and committees that the trustees sit on. Each year, the management council submits an annual reporting schedule to the board of trustees. This schedule ensures efficient governance by informing officials of the information they will receive throughout the year. In addition, the policy committee sets an annual policy review schedule, which ensures that policies are renewed on a regular basis.

Members of the management council have clearly defined roles according to the department for which they are responsible. The school principal advisory committee (SPAC) is used by the school board to provide principals with information regarding board initiatives, training opportunities, pedagogical discussions and exchange of best practices. This forum is also used to share information on community needs.

Due to the school board's small size, schools are not managed by superintendents, but by the Director of Education with the support of the managers of the student support and academic departments. The school board manages the risks of actual and perceived conflicts of interest by implementing policies or administrative guidelines specifically for elective officials and Board staff.

Recommendation:
- The school board should implement a formal succession plan to manage the retirements and resignations of key managers/administrators.

Human Resources Management and School Staffing/Allocation

The Human Resources (HR) department has demonstrated a good level of operational effectiveness overall. It has implemented many of the leading practices:

- The HR department has a documented mission statement that outlines the responsibilities of the department, which are to provide advice, recommendations and support services on the management and practices of human resources to more than 190 full-time and occasional employees, and supply teachers.

- During the school board's annual planning period, each department presents its annual priorities with measurable results, in addition to interdepartmental priorities. The HR department also develops its policy review plan for the upcoming year, which will be followed by the policy committee.

- The school board provides adequate training for its staff. Teachers receive all training offered or required by the Ministry. Principals, custodians and educators receive regular training according to the needs identified by the Board.

- The school board has a personnel recruitment process that is well documented by policies and administrative guidelines. The Board uses innovative recruitment methods, such as referral bonuses for employees who recommend a candidate, to overcome the challenges posed by the Board's geographic location and the small labour pool available to it.

- The school board ensures that benefit claims are properly processed by regularly auditing the responses to claims submitted by school board staff.

- The Board has implemented a staff survey to measure staff satisfaction. This survey is very thorough and addresses many issues such as immediate supervisors, compensation, work conditions, and employee commitment

- The school board has implemented guiding principles to ensure an effective annual staff allocation process. This document is based on principles of fairness and makes the process clear and transparent. It is also a flexible and fair way to support the board of trustees in its decision-making process on staffing issues.

Recommendation

- The department should develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This would provide management with a consistent and structured approach to improve attendance, including positive reinforcement for employees and standardized practices across all employee groups.

Financial Management

The finance department has demonstrated positive results by implementing many of the leading practices used, namely:

- As part of the annual planning process, the finance department presents its annual priorities with measurable results, as well as its interdepartmental priorities. This department also develops an annual policy review plan, which ensures the frequent review and implementation of new policies.

- The annual budget process at the Board is transparent, clearly communicated, and well documented. It incorporates input from all key stakeholders.

- The Board uses an integrated financial system to record, track and report financial data. This system is used for billing, accounts receivable, purchase orders and commitments.

- To provide financial information to the board of trustees, the finance department prepares interim financial reports every three months. These reports show variances in relation to expenditures from the preceding year, as well as reserve funds, the state of financial assets and liabilities, and the state of working capital revenues.

- The Board has an approved purchasing policy for the acquisition of quality goods and services, for all of its schools and departments. This policy lists many evaluation criteria for the purchase or selection of a proposal, which ensures a comprehensive selection process including criteria such as product quality, efficiency or ease of use, operating and maintenance costs, etc.

- Whenever possible, given its small size and geographic location, the school board participates in purchasing consortia.

Recommendations

- Management should consider formalizing an internal audit function. This would include a broader audit of financial and management controls and adherence to board policies. Management could start by identifying options for the mandate and scope of this function and the estimated cost for each option.

- Management and the board of trustees should consider including external advisors to contribute to the efficiency of the finance committee in charge of internal auditing.

- Management should periodically review the school board's banking relationship, and consider tendering these services to ensure competitive rates and financial terms.

- Finance staff should implement electronic funds transfers (EFT) payments for all appropriate suppliers, to gain greater efficiency and reduce the risk of payments

being altered prior to clearing the bank. Management may want to consider EFT capability when tendering banking services in the near future.

School Operations and Facilities Management

The facilities management department has adopted many of the leading practices in its caretaking and maintenance operations. The following significant practices are noted:

- Given the school board's size, the facilities management department is part of the finance department. This department thus follows the same process for annual planning and policy review.

- The department ensures the proper management of cleaning and maintenance standards through the implementation of written standards for cleanliness and maintenance. Each custodian receives a clear list of tasks to do, and a standardized inspection form is used to assess the cleanliness of facilities.

- The Board is required to carry out all maintenance and renovation work during the summer due to weather conditions in the area. This forces the Board to plan its work over very short periods of time and to minimize transportation costs between schools.

- The Board reduces its facilities' costs by sharing schools with other school boards in the area. In fact, out of ten schools, only five belong to the school board.

- The Board uses a system called TRACK-IT to track urgent maintenance and renewal needs. This system ensures the immediate identification of needs, and also ensures that they are resolved in a timely manner.

- The school board is responsible for safety and security in its schools. Each school must create its own emergency plan based on the administration's requirements and review it annually. The plan includes alert codes to reflect the situation and threat level, and identifies specific departmental responsibilities.

Recommendations

- The Board should consider developing procedures to track its inventory and maintain a database on the age, location and state of the equipment.

- The school board should develop a system-wide, multi-year energy management plan that includes consumption reduction targets. The Board should also ensure that it has tracking mechanisms in place to monitor consumption and energy

costs for periodic reporting to the individual schools, the management council and the board of trustees.

- Management should ask the utility companies to provide consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption, and reduce the workload in the accounts payable department.

- As part its energy conservation planning, management should investigate the costs/benefits of implementing a more sophisticated building automation system to track and remotely control energy consumption in individual schools.

1. Background and Overview

1.1 School Board Profile and Structure

The CSDCAB was created on January 1, 1998 upon the creation of the French-language school boards. In the Thunder Bay district, the school board serves the cities of Geraldton, Longlac and Marathon, and the townships of Manitouwadge, Beardmore, Nakina and Terrace Bay. In the Kenora district, the school board serves Ignace and Dryden.

The CSDCAB has ten schools (one secondary and nine elementary) over an area of 37,631 km^2. The Board's office is in Thunder Bay, and schools are located at distances that can reach 300 and 400 kilometres. The CSDCAB currently serves a population of 637 elementary school students and 81 secondary school students. Due to the school board's distance from its schools, elected officials, the management council and school principals must travel for school board training sessions and conferences.

Given the small number of students enrolled in the school board, the CSDCAB has implemented school-sharing agreements with the Superior North Catholic District School Board and the Nakina District School Board. Of the Board's ten schools, only five belong directly to it. As a result, the facilities department is integrated into the finance department. The Board has no construction projects planned for the upcoming years; instead, the Board plans to carry out only renewal projects in its five schools. The Board participates in the funding, planning and execution of renewal activities for the shared schools.

Table 1 presents the organizational chart of the school board's management.
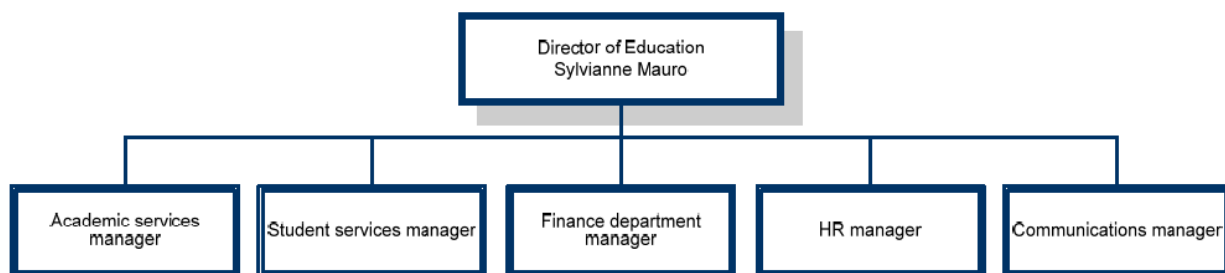
Table 1

1.2 Key Priorities of the School Board

The school board has the following mission: "Working within Francophone and Catholic communities, the school board contributes to the personal, cultural and spiritual growth

of each person. The Board provides a safe and welcoming learning environment where each child can learn and feel valued."[1]

The Board's multi-year strategic plan for 2005-2008 has four major objectives:

- Management and leadership: provide leaders with the tools and skills required to lead a dialogue and manage a team

- Personalized educational pathway: establish personalized educational pathways for all students

- Organizational culture: create an environment characterized by trust, cooperation, communication and a joy of learning

- Visibility: spread awareness of Board initiatives

Each of these major objectives is supported by annual priorities and success indicators. The annual plan is supported by board improvement plans, one each for the elementary and secondary panels. The goals outlined in the plans are supported by targeted outcomes relating to implementation and monitoring, along with timelines and success metrics. The Board sets objectives and priorities for the upcoming school while implementing the annual plan.

1.3 Student Achievement

The school board has performed below the provincial average in the last few years. However, it is making strides to overcome the gap with the provincial average.

Given the number of students in some classes, provincial test results are not always made public. This explains why there are no results for some school years. This situation makes it difficult to precisely evaluate year-to-year trends. Also, the results of a few students can have a major impact on the Board's percentages, making them appear higher or lower than they should be.

The Board has undertaken the following initiatives for the 2007/2008 school year to improve student achievement:

- A recruitment and retention process to ensure the allocation of qualified, competent and committed personnel in each of the school board's school

- Unified leadership that supports teaching and support staff

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[1] Source: Conseil Scolaire de District Catholique des Aurores Boréales, 2007-2008 Annual Report (in French only)

- Investment in personnel through training sessions and support services that are developed with the goal of improving skills and abilities.

The following charts illustrate the Board's EQAO and OSSLT results over the last five years.
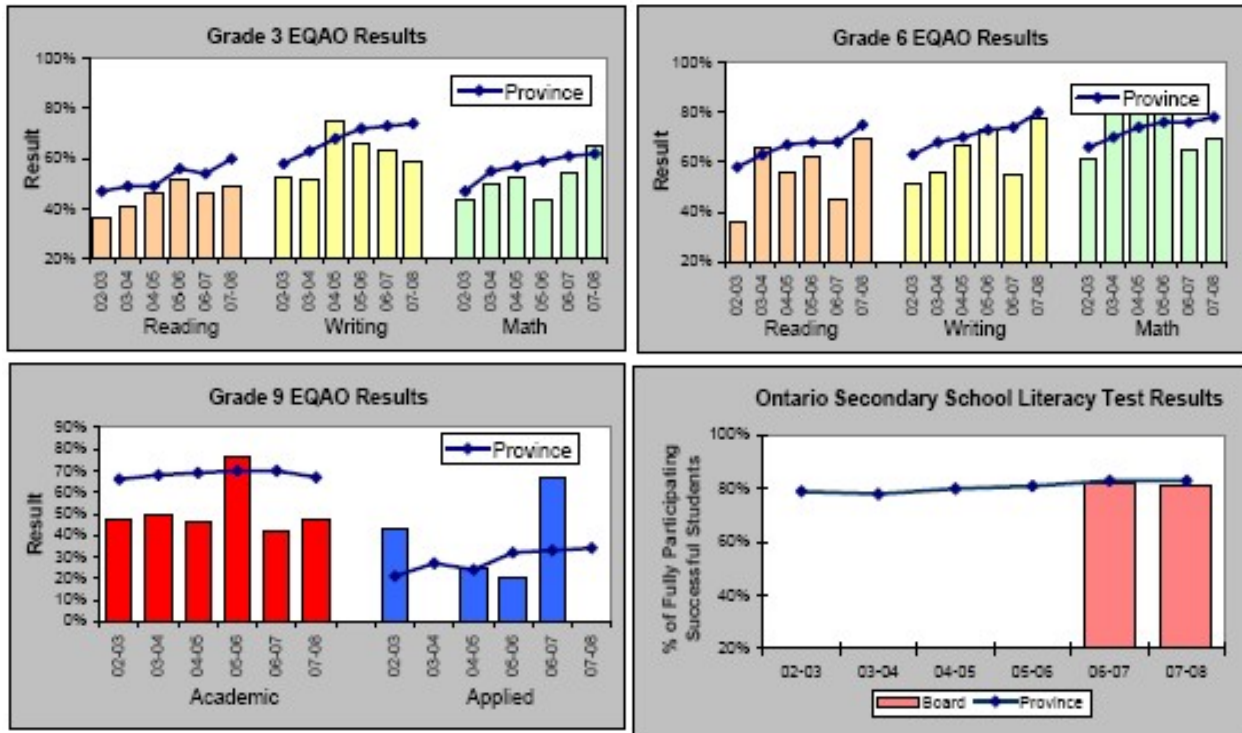
1.4 Fiscal Overview

The school board has consistently presented a balanced budget to the Ministry. This was accomplished with the use of some of the working funds reserve.

The Board approved a total budget of $15,881,473 in revenue and $15,825,412 in expenditures for the 2008/2009 budget year. This budget confirms CSCDAB's commitment to student academic success. The distribution of expenses shows that 65% of the school board's finances were allocated to educational activities (under allocations for teaching and other expenses that regroup special education projects).

The following table provides a fiscal overview of the school board:

Summary Financial Data (Revenues)

Revenues	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates
Legislative Grants	$11,627,920	$13,782,940	$14,206,935
Local taxation	$1,279,580	$1,256,901	$1,363,538
Board Revenues	$239,018	$377,834	$100,000
Other Operating & capital Grants	$1,705,104	$1,488,533	$211,000
Total Revenues (Schedule 9)	**$14,851,622**	**$16,906,208**	**$15,881,473**

Summary Financial Data (Expenditure)

Expenditures	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates
Operating expenditures	$13,696,559	$14,117,319	$14,241,864
Capital expenditures - Before transfers from reserves	$1,448,334	$1,487,397	$1,583,550
Transfer to (from) Reserves	-48565	$247,656	-2
Total Expenditures	**$15,096,328**	**$15,852,372**	**$15,825,412**
In-year Surplus (Deficit)	**-$244,706**	**$1,053,836**	**$56,061**

School Board Reserves and Deferred Revenues

School Board Reserves and Deferred Revenues	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates
Retirement Gratuities	$103,251	$104,382	$105,426
Reserve for Working Funds	$123,098	$124,447	$125,691
School Activities	$0	$0	$0
WSIB	$0	$0	$0
Other:	NO DATA	No data	no data
Variants/Equity	$304,384	$307,719	$310,796
Computers	$112,714	$313,949	$317,088
Rentals	$49,316	$49,856	$50,355

School Board Reserves and Deferred Revenues	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates
Professional fees	$117,639	$118,928	$120,117
Pupil Accommodation Debt Reserve	$1,054,623	$1,066,177	$1,076,839
GPL Reserve	$285,643	$293,546	$296,482
Total Reserve Funds	**$2,150,668**	**$2,379,004**	**$2,402,794**
Reserve for Working Funds	$1,010,003	$1,021,068	$1,031,279
Special Education Reserve	$0	$0	$0
Distant School Reserves	$0	$0	$0
Pupil Accommodation	$0	$0	$232,514
Program Improvement Reserve	$197,557	$199,721	$201,718
Improvement of Access to Special Education	$6,578	$0	$0
Other deferred operating revenue	$153,28	$0	$0
Proceeds of Disposal Reserve – School Buildings	$0	$0	$0
Proceeds of Disposal Reserve - Other	$0	$0	$0
MECR/BECR Reserve	$0	$0	$0
Reserve for education devcharges	$0	$0	$0
Other deferred capital revenues	$47,018	$0	$0
Total Deferred Revenues	**$1,414,442**	**$1,220,789**	**$1,465,511**
Total Board Reserves and Deferred Revenues	**$3,565,110**	**$3,599,793**	**$3,868,305**

1.5 Key School Board Statistics

The following table highlights key statistics for the school board. Of note are the decreasing enrolment trend and the size of the Board. These statistics illustrate a unique and challenging operating environment for the school board.

Day School Enrolment

Day School Enrolment	2002-03 Actual	2007-08 Rev. Estimates
Elementary Day School ADE	512	545
Secondary Day School ADE	54	88
Total Day School Enrolment	**566**	**633**

Primary Class Size

Primary Class Size	2003-04	2007-08
% of Classes Less Than 20	90%	100%
% of Classes Less Than 23	90%	100%
Average Class Size - Jr/Inter	17.85%	12.3
% of 3/4 Classes 23 & Under	100	100%
% of Combined Classes	51%	22%

Staffing

Staffing	2003-04	2007-08
School Based Teachers	56	78
Teacher Assistants	24	21
Other Student Support	15	9
School Administration	6	19
School Clerical	7	0
School Operations	5	11
Other Non-Classroom	19	21
Total Staffing	**131**	**158**
Teacher - Pupil Ratio	**1:10**	**1:08**

Staffing	2003-04	2007-08
FTE Staff per 1,000 Pupils (ADE)[1]	231.6	249.6
Total Salary & Benefits as % of Net Operating Expenditures	78.50%	76.70%

Special Education

Special Education	2003-04	2007-08
Special Education Incremental Expenditures	$1,170,604	$1,535,020
Special Education Allocation	$952,663	$1,344,757
Spending above Allocation (Reserve)	$217,941	$190,263

School Utilization

School Utilization	2003-04	2007-08
Number of schools	8	10
Total Enrolment (ADE)	566	633
School Capacity (Spaces)	995	1,588
% of surplus capacity (insufficient capacity)	56.90%	39.90%
Board Area (Km^2)	16,133	34,133
Number of Trustees	11	11

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[1] Note: Impacted by Class Size and Special Education

2. Governance and School Board Administration – Findings and Recommendations

The school board's governance model and administrative organizational framework make a significant contribution in helping the board of trustees, director, senior administration and community stakeholders support both student achievement strategies and effective board operations.

Governance and board administration processes are reviewed to:

- Understand how the governance model delineates the division of duties between the board of trustees and the administration and supports operational effectiveness;

- Assess the development of the annual plan (including the goals/priorities) and actions to engage and communicate with key stakeholders and the related reporting against the plan;

- Assess the processes for the generation and maintenance of policies and related procedures;

- Assess whether staffing levels and organization structures provide for clarity of roles and accountability sufficient to carry out the Board's objectives;

- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

This section provides a summary of the findings and recommendations of our assessment of the board's adoption of the leading practices relating to the governance and board administration. Our findings are a result of our review of the data provided by the board and our field work, which included interviews with the chair, the Director and senior staff of the Board.

The following table summarizes the leading practices defined for governance and board administration, and identifies where evidence showed that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Establishment of an Effective Governance Model

Leading Practices – Governance and School Board Administration	Evidence of Adoption?
The school board's governance model clearly delineates the division of duties between the board of trustees and the director of education. The board has established clearly defined duties and responsibilities to support on effective working relationship	Yes

Development of the School Board's Strategic Direction and the Annual Board Improvement Plan

Leading Practices – Governance and School Board Administration	Evidence of Adoption?
The board of trustees develops and communicates a multi-year strategic plan that provides a framework for annual planning.	Yes
The director of education and senior management develop an annual board improvement plan of their goals/ priorities, incorporating both academic and non-academic departments. The plan is aligned with the board's multi-year strategic plan and has goals that are specific, measurable, achievable, relevant and timely.	Yes
Senior management periodically/annually report to the board on the status and outcomes of the annual board improvement plan.	Yes

Decision Making Processes

Leading Practices – Governance and School Board Administration	Evidence of Adoption?
The board of trustees and management have established appropriate processes for decision making to address student achievement targets and operational performance.	Yes
The board of trustees and management have appropriate processes for the establishment and regular maintenance of policies for the efficient and effective operation of the board. Policies are posted on the board's web site.	Yes

Organizational Structure and Accountability

Leading Practices – Governance and School Board Administration	Evidence of Adoption?
The organizational structure has clearly defined organizational units that delineate roles and responsibilities, minimize administrative costs and ensure effective and efficient operation.	Yes
The Director has established a formal succession plan to manage retirements and resignations of key managers/administrators.	No
A departmental organization chart (supplemented with a Directory of key staff contact information) is publicly available on the board's web site.	Yes

Stakeholder Engagement

Leading Practices – Governance and School Board Administration	Evidence of Adoption?
The board of trustees and management proactively engage internal and external stakeholders on a regular basis and through a variety of communications vehicles (e.g., websites, email, memos, town halls, etc.).	Yes
Key senior staffs from all functional areas are members and participants in sector committees of provincial associations and Ministry workgroups.	Yes

Establishment of an Effective Governance Model

The Board has adopted a governance structure composed of the board of trustees and a management council. Although the board of trustees has not adopted a specific governance model, such as the Carver model, the delineation of roles and responsibilities between elected officials and the management council is clear and respected. The Board's governance is based on principles of respect and equality, which are respected in all of the Board's departments and schools.

The school board is composed of 11 experienced trustees. The current chair has been in that position since the Board was founded in 1998. The trustees are appointed for a four-year term with annual election of the chair and the vice-chair. Elected officials have appropriate experience for their position. Six of eleven of the elected officials have been in their positions since 1998, and others have been on the job since 2002 and 2006. In addition, a student is elected to sit on the board for a period of one year. In the opinion of the Board's chair, the role of the elected officials is largely political. Elected officials are responsible for setting and maintaining policy, budget approval and annual and multi-year strategic planning.

Each trustee is responsible for an area of the school board and sits on or presides over a board committee. The following committees meet on a regular basis throughout the year: special education advisory committee, policy committee, human resources and collective bargaining committee, and finance committee. The policy committee ensures a formal follow-up of policy review. Each year, members of the management council present their policy review schedule, which is then followed by the committee. The school board's other established committees are used as needed during the year: parent engagement committee, supervised alternative learning committee, and suspension and dismissal hearing committee. As conditions warrant, the board of trustees establishes additional ad hoc committees to address a specific issue or task.

The management council is composed of the Director of Education, the communications manager, the finance manager, the academic services manager, the student services manager and the HR manager. The management council develops and implements operating plans and procedures consistent with the Board's key goal of improving student success. The Director of Education has been in her position for six years. Her hiring document includes a detailed description of her responsibilities.

The school principal advisory committee (SPAC) is composed of the Director of Education and principals and vice-principals from the Board. The management council takes part in SPAC meetings once every two months. Due to the geographic distance between the Board's schools, principals play an important role in communicating with the communities. SPAC meetings are a means by which the Board can keep principals informed of Board initiatives, training sessions, pedagogical discussions, exchanges of best practices and needs identified within communities.

Training is provided to trustees by the Association franco-ontarienne des conseils scolaires catholiques (AFOCSC) and by management, which organizes annual training sessions as needed. Elected officials are encouraged to participate in training sessions based on their needs. Each trustee receives a fixed budget for training ($2,500 per year), which may be spent at their discretion. This practice encourages trustees to set annual learning objectives, which are monitored by the chair and the board of trustees. Annual training based on identified needs is also available for board members.

Development and Reporting of Annual Goals and Priorities

The school board is dedicated to providing extensive programs and services to support student success. The Board establishes a multi-year strategic plan every four years, and an annual operational plan. In 2005, with the assistance of an external consultant, the Board reviewed its vision, mission and values in order to identify its strategic direction for the next four years. The Director of Education, trustees, management council and school principals were involved in this process. In addition, parents,

students and teachers were consulted during the creation of the strategic plan. In 2005, the following four objectives were set:

- Management and leadership: provide leaders with the tools and skills required to lead a dialogue and manage a team

- Personalized educational pathway: establish personalized educational pathways for students

- Organizational culture: create an environment characterized by trust, cooperation, communication and a joy of learning

- Visibility: make people aware of Board initiatives

This multi-year strategic plan has annual priorities and specific expected results for each year, which aligned with each strategic priority, as well as indicators to ensure the plan's monitoring.

The Board recognizes the need for operational plans to support the realization of the multi-year strategic plan, and to ensure collaboration between the Board's departments. The current Director of Education has implemented a process to identify annual departmental priorities. Each department manager is responsible for setting three or four priorities per department and also for identifying interdepartmental priorities. The Director of Education meets with managers individually to set their respective annual priorities. Following these meetings, interdepartmental priorities are presented and discussed by the managers during management council meetings. Management council members eventually approve a final list of interdepartmental priorities.

In early November, the management council presents its operational plan to the board of trustees, which reviews and approves it. During the year, priorities are reviewed by the management council. Trustees are updated on the progress made by each department through various committees and regular meetings. In addition, at the end of the year, the management council presents a summary report of departmental activities carried out throughout the year. This report provides a comparison of priorities set at the beginning of the year with the results achieved. Moreover, each school year, the Board establishes its educational projects and improvement plans based on the multi-year strategic plan submitted to the Ministry.

The implementation of multi-year and annual priorities by the board of trustees, and of annual operational priorities by each school board department, is an example of best practices. These processes enable the board of trustees to be aware of all school board operations, and to ensure the monitoring of all school board activities.

The school board's numeracy and literacy focus provides the context for the annual priorities outlined in the strategic plan. A number of priorities for 2008/2009, such as staff training and support, were implemented in order to improve student achievement. Each of the goals is supplemented with measurable actions and outcomes to ensure the success of both the annual and multi-year plans.

The school board's strategic plan is supported by improvement plans, one each for the elementary and secondary panels. The Board's improvement plans are set by the manager of the academic services department in collaboration with school principals. The goals outlined in the Board's improvement plan are supported by specific initiatives with specific deadlines and success indicators.

The establishment of performance targets and timelines and the assignment of responsibilities are good practices at all levels of planning, since they enable the Director of Education, school board departments and principals to align the annual report to the expected outcomes.

The Director of Education publishes an annual report that outlines activities and initiatives undertaken by the school board over the preceding year. Management updates the trustees with progress made against the board improvement plan during regular board meetings.

Decision-Making Process

The Board's governance model is supported by a transparent or "no surprises" approach and is founded on collaboration between the Director of Education and the school board chair. This positive relationship promotes open communication and contributes to more effective decision making and agenda setting.

The trustees meet each month for board meetings. In addition, trustees attend the meetings of various committees. The Director of Education and the Board's chair sit on all committees in order to ensure they are informed of all decisions. The Board's chair does not preside over committees in order to create opportunities for other trustees to develop their leadership skills.

Due to the small size of the Board, trustees know their schools' communities and students very well. As such, they represent their communities on the policy committee. The decision-making process is administered by various committees and meetings of the management council and the policy committee. In general, issues requiring a decision are first presented to the management council and discussed with the Director of Education. Depending on the nature of the issue at hand, it is then presented to the relevant committee, which will make the required decision. Finally, the decision is presented to the board of trustees for approval.

The Director of Education and the Board's chair are responsible for setting meeting agendas. On the first Monday of each month, the management council reviews the follow-up activities carried out since the last council meeting and begins to plan for the next meeting. Following this, the Director of Education prepares a draft agenda for the next meeting based on the board's reporting schedule for each of the departments. This draft is then sent to the chair, who makes changes as required. Establishing a reporting schedule at the beginning of each year is an example of a best practice that reassures the trustees. Elected officials are actively involved in report planning and in selecting the content of monthly reports.

Policy review is closely monitored by the trustees. Each year, departmental managers present their policy review and development plan to the Director of Education. The management council prepares a policy planning report for the year, which is then presented to the policy committee and then the board of trustees for approval. The management council meets according to a schedule set at the beginning of the school year, and ensures that policies are reviewed according to the established review cycle. The policy committee meets at least four times a year to review new policies and proposed changes to existing policies. This practice is exemplary as it enables detailed monitoring of Board policies in effect.

Organizational Structure and Accountability

The Board's organizational structure clearly defines the responsibilities of elected officials, the management council and school principals. The organization of the school board's administrative team is well established and operating effectively. A description of the duties of each Board position was established in order to clarify each member's responsibilities. All Board operations are managed by the Board's departments, which are the communications department, finance department, academic services department, student services department and HR department. The Director of Education also supports the management of Board operations. There is cooperation and agreement between management council members, which enables effective operations. School operations are managed by school principals and the Director of Education. These two groups communicate their plans and needs during academic and administrative SPAC meetings.

Given the Board's small size, schools are not managed by superintendents, but are instead managed by the Director of Education with the support of the managers of the student services and academic services departments. The academic services manager supports programs for elementary and secondary schools, and student achievement. The student services manager primarily supports the management of special education needs. These two managers share the management of all other academic issues. They communicate on an ongoing basis to ensure the development of common education strategies to improve student achievement.

For the CSDCAB, conflicts of interest or perceived conflicts of interest are an unavoidable reality. Given the small size of the Board and its communities, several people from the same family often work for the Board. To mitigate the risk this situation entails, the Board has been very proactive and has implemented policies to manage any conflict of interest or perceived conflict of interest. Guidelines have been implemented for elected officials and for the hiring and recruitment of Board staff. Conflicts of interest or perceived conflicts of interest are openly discussed on the Board's policy and administration committees.

Members of the management council manage staff departures as required, without having established a formal succession plan. For example, the finance department recently hired a deputy finance manager who will be trained over the years for the position of manager of the finance department. The Board's chair, who intends to leave her position next year, has also selected her replacement and has begun to train this person, with the unanimous support of the trustees. To ensure effective Board operations, we would encourage the school board to implement a succession plan for key positions within the Board, especially for the administrative team.

The Board strongly encourages teaching staff to acquire the skills required for the position of school principal so that the Board can recruit internally. This initiative has been obviously successful given that over the last five years, the majority of school principals have been recruited internally. The Board also implemented mentoring initiatives for new principals in order to foster their success in their new positions.

The Board's organizational chart is updated regularly. Contact information for all staff at the Board's headquarters is listed by department on the Board's website.

Stakeholder Engagement

The Board's trustees recognize the importance of creating ties with the community, other school boards, parents and students. In general, elected officials are very involved in their communities. For example, the Board's chair sits on the board of directors for the local hospital and the community's health network, and is a member of the town council. Trustees use their networks to help find placements, such as in the health network, for students in co-op programs.

As the school board is the only French-language institution in the region, it is important for trustees, principals and members of the management council to be involved in the community. For example, the school board is very involved in the Best Start initiative, and the manager of the communications department sits on many committees related to early childhood in order to maximize the number of students who enrol in French-language primary schools. For example, the "Ma passerelle à la maternelle" ("My

Gateway to Kindergarten") project is an initiative that retains 100% of its students in kindergarten.

There is an ongoing relationship with the two English-language school boards in the same community, especially through consortia and school-sharing programs with the Superior North Catholic District School Board.

Management actively seeks stakeholder feedback. It recognizes that communication is a vital component of its mission, and that it needs to communicate with citizens, local organizations, students and their parents. The manager of the communications department is responsible for communications and supporting effective two-way communication between all stakeholders. Various communication channels such as school newsletters, press releases, website postings and public consultations keep key stakeholders engaged throughout the year.

The Board uses its public website to disseminate information relating to its policies, the Director's report and financial reports to the community. The Director of Education also distributes periodic news bulletins to the principals, managers, staff, unions and federation presidents.

The members of the management council are actively involved in various national and provincial forums, including the following: Association des gestionnaires de l'éducation franco-ontarienne (AGÉFO), Association des directions et directions adjointes des écoles franco-ontariennes (ADFO), School Effectiveness Framework, language planning policy, special education, Conseil ontarien des directions de l'éducation de langue française (CODELF), Council of Ontario Directors of Education (CODE), Regroupement national des directions générales de l'éducation

(RNDGE), Council of Senior Business Officials (COSBO), and the Canadian Association of Communicators in Education (CACE). This ensures that the Board learns from and shares leading practices from across the sector.

Recommendation

- The Board should implement a formal succession plan to manage retirements, and the retirements and resignations of key managers/administrators.

3. Human Resource Management and School Staffing/Allocation – Findings and Recommendations

Human Resource Management and School Staffing/Allocation

| Organization | Human Resource Management | School Staffing/ Allocation |
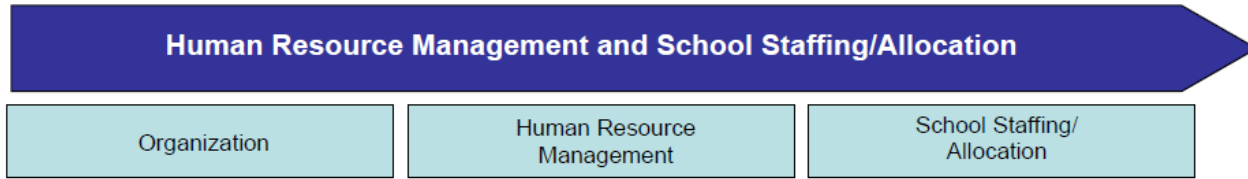
Effective management of human resources ensures an adequate number of qualified staff throughout the organization can perform their prescribed duties, Policies and procedures to develop staff are in place, through performance appraisals, professional development and support services. Staff allocations to schools and classrooms meet the Ministry's class size requirements, and are congruent with the board's collective agreements and allocation models. The allocation models adopted by the board ensure the most effective teaching and learning practices.

The following is a summary of our assessment of the board's adoption of the leading practices under the processes identified above. All findings are a result of a review of the data provided by the board and on-site field work, which included interviews with all key HR staff, as well as follow-up and confirmation of information.

3.1 Human Resource Organization

The review of the organization of the HR department assesses:

- Whether appropriate policies and procedures have been established and maintained to support the HR functions and required priorities, and whether they are aligned with the board's principals;

- Whether an annual plan setting out the goals and priorities and their alignment to the board's strategic principals has been established;

- Whether the roles and responsibilities of staff support the key functions, activities and practices of HR;

- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for HR organization, and identifies where evidence was found to indicate that the practice was adopted in full.

Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Development and Reporting of Annual Goals and Priorities

Leading Practices – Human Resource Organization	Evidence of Adoption?
The HR department's goals and priorities are documented in an annual department plan. They are aligned to the annual board improvement plan, accessible by key stakeholders. The plan incorporates measurable targets, specific timelines and identified responsibilities.	Yes

Organizational Structure and Accountability

Leading Practices – Human Resource Organization	Evidence of Adoption?
The HR department has clearly defined organizational units and delineates the respective roles and responsibilities. A current organizational chart is available	Yes
Senior HR staff have appropriate designations (e.g., Certified Human resource Professional).	Yes

Monitoring and Communication of Policies

Leading Practices – Human Resource Organization	Evidence of Adoption?
HR management has processes in place to monitor HR policy compliance.	Yes
HR management provides regularly scheduled HR policy awareness, training, and education sessions.	Yes

Development and Reporting of Annual Goals and Priorities

As stated in the documented mission statement, the HR department provides advice, recommendations and support services related to human resources management and practices for 190 regular, occasional or contractual employees. The department is responsible for the management of staff, the updating of records, the negotiation of collective agreements, the staffing process, staff performance appraisals, the management of illness and disability cases and the Workplace Safety & Insurance Board.

As with other Board departments, the HR department is included in the annual planning process led by the Director of Education. The Director proposes the department's annual objectives each June. These objectives must be in line with the Board's multi-year objectives. The HR manager also recommends interdepartmental objectives, which are then reviewed by the Director of Education and modified as needed. After the department heads have proposed their interdepartmental objectives, department staff take part in a series of meetings and negotiations. Upon the finalization of the departments' annual plans and interdepartmental objectives, they are submitted to the trustees for approval.

Each month, the Director of Education and the management council review the objectives of each department in order to ensure that the annual plan is being implemented. In addition, the HR department presents monthly reports to the school board on progress made regarding staffing goals, attendance and policy review.

Management has implemented leading practices in the annual planning and follow-up of priorities during the year, which are in line with the multi-year plan and provide the HR department with direction for the year. However, management could consider improving the information available in the annual plan. The annual plan could include information on activities to be undertaken, with designated accountabilities and target timelines. This would also be useful for the other departments of the Board that have the same annual planning process.

Organizational Structure and Accountability

The HR department is composed of two people (the HR manager and a clerk). Job descriptions were created during the initial pay equity plan exercise. A profile of the roles and responsibilities of all the Board's non-teaching staff was also completed two years ago and is currently under review. The Board's organizational chart includes the HR department and is updated at least once a year.

The HR manager has extensive experience in human resources, having assumed the position more than ten years ago and having previously worked for other school boards. The HR manager regularly attends HR conferences and provincial committees that focus on HR management and labour relations issues.

Monitoring and Communication of Policy

The HR department is responsible for approximately 16 policies that include staff hiring and assessment, disciplinary measures, staff health and safety, attendance and absenteeism, discrimination and harassment, grievance management and criminal background checks.

Each year, management implements a plan for reviewing or developing new policies. This plan is discussed and reviewed with the Director of Education and the policy committee before it is presented to the board for approval. The policy committee reviews the policy plan throughout the year. Most policies have been reviewed at least once since they were created. The oldest policy on principal performance appraisal is from 1999. We would encourage the Board to ensure that all of its policies are reviewed according to the Board's policy review cycle.

HR policies are disseminated during orientation of new teachers. Staff can consult policies in a binder at each of the school and on the school board's website. The HR department informs staff of the implementation of new policies. When new policies require special training (such as the policy on discrimination and harassment), the HR department organizes a session. Unions and trustees are also informed of the implementation of new policies.

Policy compliance and monitoring are ensured through different processes for each policy. For example, compliance with the health and safety policy is ensured by mandatory monthly inspections, staff performance appraisal is subject to mandatory follow-up, and some policies are reviewed following a crisis in order to ensure compliance with policies or to modify them as required.

The Board offers a range of training sessions to its employees. Teachers receive all training mandated by the Ministry according to an annual development plan. School principals, custodians and educators receive regular training according to the needs identified by the Board. Each year, the academic services department organizes a regional training day for all Board staff. Non-teaching staff receive training according to the needs identified by the HR department, other departments and, in some cases, unions. However, staff are not directly involved in the planning of training sessions. To address this issue, the HR manager intends to implement a formal process for identifying the training needs of Board staff, which will be implemented over the following years.

3.2 Human Resource Management

The purpose of reviewing the HR management processes is to assess whether:

- Planning and processes are in place for the recruitment of the appropriate number of qualified staff to support the student achievement targets;

- Appropriate processes are in place to promote the personal and professional growth of all staff;

- There are adequate systems and procedures in place to manage employee compensation plans, labour relations, employee performance and attendance and other support services to foster employee satisfaction;

- Opportunities to support continual improvement in the effectiveness and efficiency of all processes can be identified.

The following table summarizes the leading practices defined for HR Management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Staff Recruitment

Leading Practices – Human Resource Management	Evidence of Adoption?
Recruitment policies and procedures are reviewed annually, and are aligned with staff planning in support of student achievement.	Yes
New hire policies and procedures for the respective staff groups are harmonized.	Yes

Labour Relations

Leading Practices – Human Resource Management	Evidence of Adoption?
HR management and the board of trustees have established labour/management committees.	Yes
HR management has established policies and procedures to minimize grievances.	Yes

Employee Performance Evaluation Processes

Leading Practices – Human Resource Management	Evidence of Adoption?
HR management has policies and procedures for an employee evaluation/performance system for all staff.	Yes
HR management maintains and communicates formal disciplinary policies and procedures for all staff.	Yes

Attendance Management Processes/Programs

Leading Practices – Human Resource Management	Evidence of Adoption?
Attendance management process/programs exist that include employee supportive policies and procedures to minimize the cost of absenteeism.	No
Management periodically reports on the effectiveness of the attendance management process/programs to senior management and the board.	No

Management of HR and Payroll Data

Leading Practices – Human Resource Management	Evidence of Adoption?
Payroll processing is segregated from employee data records, and changes to data are adequately controlled.	Yes
HR records are current, including the formal tracking of teacher qualifications and experience.	Yes
HR management has implemented an approved pay equity plan, which is reviewed periodically and amended as necessary.	Yes

Management of Board's Benefit Plans

Leading Practices – Human Resource Management	Evidence of Adoption?
HR management periodically conducts independent compliance audits of the board's insurance carrier to ensure adherence to the benefit plans terms and conditions.	Yes
Employee data is automatically synchronized among the board and external carriers such as TPP, OMERS and the board's benefit provider(s).	Yes
Policies and procedures ensure the board's benefit plans are managed appropriately.	Yes

Monitoring Staff Satisfaction

Leading Practices – Human Resource Management	Evidence of Adoption?
Management has established policies and procedures for staff/professional development and monitors staff take-up, budget, and outcomes.	Yes
Confidential staff satisfaction surveys are performed periodically.	Yes

Leading Practices – Human Resource Management	Evidence of Adoption?
Confidential exit interviews are performed for all staff.	Yes

Staff Recruitment

Staff hiring and recruitment are managed on an annual, centralized basis through the HR department. The Board has a policy and an administrative guideline on the hiring and recruitment of staff (last reviewed in 2008), which define the guiding principles for the recruitment, publication of positions, selection committee, pre-selection process, evaluation and selection processes, job offers, hiring conditions, reporting to the Board and follow-up after the selection process.

Due to the Board's small size and geographic location, the school board has implemented an employee referral bonus program. The related guideline states that the bonus was created to improve the success of the recruitment process while reducing costs and increasing staff participation. The Board provides monetary compensation to encourage employees to recommend suitable candidates for teaching, support, administrative or management positions. The following people are excluded from the referral bonus program: elected board officials, HR staff, the Director of Education, school principals and department heads.

Another challenge for the CSDCAB is the risk of conflicts of interest or perceived conflicts of interest due to the small size of the region's Francophone community. To mitigate this risk, the Board has developed a policy that restricts the hiring of relatives. Department heads and principals are excluded from this process. This policy ensures that the Board does not show preference for applicants based on their family ties by offering them a promotion that has not been open to competition.

Vacancies and redundancies for academic staff are determined through a collaborative process between the Director of Education, the management council and school principals, based on enrolment data and available funding for positions. A hiring request form must be completed by school principals or department heads and submitted to the Director of Education. The Director can then accept or reject the request and statement of staffing needs, while working to ensure coherence among the Board's schools.

Vacant positions within the Board are publicized in many places: on the Board's website, at the Board's different workplaces, in local newspapers and on three external websites: "Jobs in Education", "Education Canada" and "Apply to Teach". The HR team is also present each year at university job fairs.

The same selection process is used for all staff positions. A selection committee is established for each position; the composition of the committee varies according to the position and can include: elected officials, the Director of Education, members of the

management council, the principal or vice-principal and a representative from the HR department.

Management maintains consistency in its staff recruitment and selection process by developing standard evaluation criteria that are described in the recruitment policy and used by the selection committee. The supervisor, the responsible manager or his or her representative and the HR officer all have clear roles for interviews and hiring of candidates. A reference check for potential candidates is performed, and each candidate is responsible for submitting his or her personal information and criminal background check. Candidates are selected based on their skills, qualifications and the requirements of positions. Teachers on the list of qualified occasional substitutes can apply for long-term substitute positions or deployment positions.

Labour Relations

The Board negotiates various collective agreements with the unions that represent teachers, substitute teachers and support staff (student support staff, library technicians, custodians, secretaries, etc.). The HR manager is involved in all negotiations with unions, and an external spokesperson is sometimes called upon for certain negotiations.

The school board's size creates some challenges related to labour relations; the Board must remain vigilant and avoid any perception of a lack of transparency and equity. The HR manager maintains good relations with union representatives. To prevent grievances, the HR manager ensures that all hiring and lay-offs respect the collective agreements and policies in effect. The HR manager has also taken many university courses on labour relations. At the time of the operational review, the Board had only two pending grievances. This is indicative of the Board's good management and good relations between the school board and the unions with which it works.

The grievance procedure at the school board is documented in the collective agreements. Management-union committees are established to negotiate agreements and resolve grievances. Management prepares well for negotiations on collective agreements. The HR manager reviews the issues and grievances that arose since the last agreement, and discusses issues with school principals and members of the management council. This information is used to write a report requesting a negotiation mandate from elected officials, which must be followed by the management-union committee during negotiations.

Employee Performance Evaluation Processes

The Board has three policies describing the evaluation process for teaching staff, principals and vice-principals and union and non-union support staff. The evaluation

policy is clear for all employees. The policies and forms used for the evaluations are available to all staff on the Board's website.

A different process is used for each of the Board's employee groups. In line with the Ministry of Education's "Supporting Teaching Excellence" document, the school board evaluates its experienced teachers on a five-year cycle. New teaching staff members are evaluated twice in the 12 months following the date of hire by the Board as part of the New Teacher Induction Program (NTIP). Teacher performance appraisals are conducted by principals and subsequently filed with the Board.

Principals and vice-principals undergo an annual professional development program and are evaluated every three years. This evaluation has five defined steps during which principals and vice-principals have a preliminary meeting with their supervisors, periodic meetings to define goals, a self-evaluation report, a summary meeting, and finally, an official report by a supervisory officer.

The assessment of support staff is carried out every five years. The evaluation process includes the following steps: an initial meeting followed by a formal visit by a supervisory officer, a meeting after the observation, and finally, the signing of the "Grille d'Observation" ("Observation Checklist") by the employee.

The Board has adopted progressive discipline practices to reprimand and prevent staff misconduct. The policy and administrative guideline on disciplinary measures explain the process for disciplinary measures. In the case of union staff, collective agreements take precedence over this policy.

Depending on the case, the first step is a discussion between the employee and his or her supervisor. In this case, the supervisor, in close consultation with the HR manager, gives a verbal warning and notes the circumstances of the verbal warning for future reference. When the direct supervisor determines that the misconduct warrants a more serious reprimand, disciplinary measures are implemented. The Director of Education and the board of trustees become involved in cases ending in termination. The full progressive discipline process is included in the policy on disciplinary measures. This process enables a standard step-by-step approach for the Board and for all staff.

Attendance Management Processes/Programs

The school board has a policy on attendance and absenteeism; however, the Board does not have an official absenteeism management program. The Board has developed new Web-based software to manage absences, which will be implemented in September 2009. Recently, the Board has started a project with consultants specialized in attendance management programs, SBCI (School Boards' Co-operative Inc.). SBCI has begun the evaluation of the Board's current absences, which will enable the HR

department to determine whether it needs to implement processes and programs to manage attendance and absenteeism.

The Board currently creates a report on leave usage using an Excel template and an Access database, which require monthly data updates. The management of absences is the responsibility of school secretaries and the HR department.

The school board has implemented a monetary reward program to minimize sick leave days. A set number of sick leave days is assigned to all staff (between 240 and 260, depending on the employee category), and employees are paid for any unused days beyond that number. For example, if after 11 years a teacher does not reach the maximum number of sick days allowed in his or her collective agreement (260 unused sick days), he or she will be paid for the additional days that were not used at a rate of $53 per day. This practice shows that, despite the lack of a formal attendance management program, the Board manages its substitute teacher costs well.

The Board should develop a comprehensive attendance management program to address specific categories of absenteeism. This important initiative will provide management with a consistent and structured approach to improve attendance, by engaging in positive reinforcement with employees and adopting standardized practices across all employee groups. Management has planned for a study to take place at the same time as the SBCI project, following the implementation of the attendance management software.

Management of HR and Payroll Data

Management of HR and payroll data is divided between the HR and finance departments. The HR clerk is responsible for updating personnel records (pay and salary changes, benefits and other pay changes). The database officer reports to the finance manager and is responsible for payroll. This ensures the appropriate division of duties related to record maintenance and payroll functions. Updates to personnel records for pay and benefit changes or other compensation adjustments are performed by authorized staff only.

Payroll is manually calculated by the database officer and then verified by the finance manager. This information is provided to a third party (a company that provides payroll management services to the Board), which is then responsible for paying Board staff. After an analysis of costs and services received, the finance department recently carried out a review of new payroll management modules. A recommendation is currently being discussed for the replacement of purchased services by one of these modules as of January 2010. Payroll is directly deposited in staff's bank accounts by means of electronic fund transfers (EFT), which will remain the case with the new payroll module.

Management has developed effective processes to ensure that teacher qualifications and experience are formally tracked and updated. The HR manager is responsible for classifying positions with input from the staff involved. Positions are re-classified with input from the Qualifications Evaluation Council of Ontario (QECO). Category changes for academic staff are initiated by the employee and validated by the HR department. A category change that has been validated is reflected in the personnel file. The qualifications and experience scattergrams for teachers are managed by the database officer, and are updated every three months.

Promotions and updates for non-union employees are also managed by the HR department. The Board does not have any outstanding pay equity issues.

Management of the Board's Benefit Plans

The Board provides all permanent employees with benefit plans through a third party. Every three months, the Board carries out regular audits of responses to payments requested by Board staff from this company, in order to ensure conformity between payments and claims. During these audits, the Board corrects staff categorization errors. The Board pays 100% of benefits, with certain maximum limits, for some employee groups.

The insurance carrier provides management with annual reports that outline benefits usage and demographics, as well as quarterly reports with the relative costs of benefits usage. The HR manager carries out a detailed review of staff benefit payments.

The school board is a member of a purchasing consortium with ten other French-language school boards for the management of the benefits provided by a third party. During the annual renewal of services, the Board closely reviews benefits usage by employee groups. Due to its small size, the Board has little control over benefit costs, and expenditures greatly fluctuate from one year to the next. In fact, when one Board staff member falls ill, the costs suddenly increase for the entire Board. However, the Board has noticed that benefits have an impact on the decisions of teachers when they are considering an employment offer. The CSDCAB has thus decided to offer competitive benefits compared to other French-language school boards.

The database officer transmits electronic data files to the Ontario Teachers' Pension Plan (OTTP) periodically to ensure that eligible staff are quickly enrolled and to ensure that contributions are collected. In addition, both the OTPP and the Ontario Municipal Employees Retirement System (OMERS) are notified of new employees as required.

Monitoring Staff Satisfaction

This year, the HR manager has implemented a staff survey that will be used every three years. This survey is extremely comprehensive and addresses many personnel issues. The survey includes questions on the following subjects:

- Staff involvement and job satisfaction

- Strategic objectives

- Client service (students, staff and parents)

- Communication (from the Board, supervisors and the Director of Education)

- Immediate supervisors

- Performance and available professional development opportunities

- Compensation and work conditions

- School board decision-making

- Labour practices

- Upper management

All Board staff are invited to participate in the survey. At the time of our meeting with the Board, the survey had just been completed, and a detailed analysis of the data had not yet been carried out. However, the HR manager informed us that the survey participation rate was 84% and the staff job satisfaction rate was 90%. Management intends to carry out a more detailed analysis of the data in order to address certain issues identified in the survey data. The Board intends to use this survey to manage staff job satisfaction rates in the future and to assist the management council in the identification of its annual planning priorities.

Exit surveys are sent to staff who are leaving the school board. As of this year, this survey has been computerized, and the Board has already noticed an increase in responses. Previously, these surveys were very rarely mailed back to the Board.

The Board has implemented very good staff survey practices and exit surveys, which will enable management to collect highly valuable data and then use it for staff professional development and policies impacting future employee relations.

Recommendation

- The department should develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This would provide management with a consistent and structured approach to improve attendance, including positive reinforcement for employees and standardized practices across all employee groups.

3.3 School Staffing/Allocation

The purpose of reviewing school staffing/allocation processes is to:

- Assess whether accurate and efficient processes are in place to forecast and plan for staffing needs to support student achievement target strategies;

- Ensure that staff optimization allocation processes are in place, supported by an effective attendance management system;

- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for School Staffing/Allocation, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Planning and Processes for Annual Staff Allocation

Leading Practices – School Staffing/Allocation	Evidence of Adoption?
Policies and procedures govern the annual staff allocation process.	Yes

Monitoring and Reporting on Staff Allocation

Leading Practices – School Staffing/Allocation	Evidence of Adoption?
Systems are in place and accessible by both HR and Finance staff to establish and track an approved level of staff.	Yes
Systems and processes monitor adherence to key Ministry and board policy parameters, such as: class size, prep time, collective agreement requirements and other board principals.	Yes

Leading Practices – School Staffing/Allocation	Evidence of Adoption?
Management periodically reports on the actual allocation of staff, compared to the original approved allocation plan and budget (FTE's by function, department and program, actual versus budget).	Yes
Procedures are in place to enable adjustment of staff allocations for school-based staff, if estimates for enrolment and funding change after budget approval.	Yes
Plans for student support services and staffing are based on student-needs analysis.	Yes

Benchmarking Costs with Other Boards and Funding

Leading Practices – School Staffing/Allocation	Evidence of Adoption?
Staff costs are compared with similar school boards and the funding model to ensure efficient use of resources.	Yes

Planning and Processes for Annual Staffing and Allocation

To ensure an appropriate annual staff allocation process, the Board has implemented guiding principles for staffing that serve as a reference for the school board. This document is based on principles of equality and makes the process clear, transparent, flexible and fair in order to support the Board's decision making on staffing issues. Staffing procedures depend on the following factors: the size and fluctuations of enrolment, foundation grants, funding for specific projects, budgetary envelopes, Ministry requirements, distances, available space, the particular needs of each school and community, and preparation time. The staffing procedure is an integral part of the collective agreements for each employee group. The AEFO joint committee, on behalf of academic staff, is involved in the process.

The Board has also implemented a plan to guide the staffing process, which is used and modified each year. This plan includes staffing guidelines for the following positions: school principals, teachers, teachers, special education teachers, school secretaries, library technicians, student support staff, educational assistants and custodians. For each position, a list of factors to consider is created and an analysis of Board needs is carried out.

The first step in the staffing procedure is the estimation of costs for the upcoming year, which is carried out by school principals who then share their estimates with the HR department. In collaboration with the finance manager, the HR manager compiles known factors for the upcoming year in established templates and estimates the number of teaching staff, special education teachers, secretaries, library technicians, student support staff, educational assistants and custodians required for the upcoming year.

The HR department submits an allocation proposal to the Director of Education, which includes actual costs, grants and salaries. The joint committee (senior education management, HR management and two AEFO representatives) reviews the staff allocations and deployments in each school before finalizing the staffing plan.

For education support staff, the Board uses a template that outlines the special education needs per school. Each school principal estimates the needs for the upcoming year based on the current number of special education students and the future number of special education students. The HR manager, the student services manager and the Director of Education approve the recommendations and make changes as required based on funding projections and the established guiding principles on staffing. Subject to the approval of the projected allocation by the board of trustees, the HR manager prepares a preliminary staffing plan for educational assistants and distributes it to school principals. Given the small size of the school board and the number of students enrolled in its schools, the Board's staff members must sometimes have more than one position. For example, special education staff are often also in a support role, such as the vice-principal. The flexibility of the Board and its staff makes this cost-cutting practice possible.

The proposed staff allocation for the elementary and secondary panels is presented to the board of trustees for approval at the end of March. At the beginning of the school year in September, school principals enter current enrolment numbers in an online form in the computerized student enrolment system. Updated data is reviewed by the management council. Staff is then added or transferred in accordance with specific enrolment numbers at each school. The updates are typically presented to the board of trustees as information items. However, any staff additions must be approved by the board.

The small size of the school board and the fact that school principals have good knowledge of their communities enable the accurate estimation of enrolment numbers and staffing needs. However, the Board is also at the mercy of external factors that cannot be anticipated, such as the state of the wood industry. The Board's small size makes it vulnerable to external factors and sometimes results in highly variable enrolment rates. We would thus encourage the Board to take into account these external factors when estimating enrolment.

Monitoring and Reporting on Staff Allocation

Staffing levels are consistently monitored by the management council. In September, actual enrolment numbers are compared to the initial estimates. Required changes in teacher staffing are carried out before October 31 and are approved by the board of trustees. Throughout the school year, the HR manager prepares monthly staffing reports that are reviewed by the management council. Adjustments to special education

staffing takes place three times a year. Each school has a special education representative who first prepares the adjustment requests and makes recommendations to the school principal. These recommendations are reviewed by the student services manager, the Director of Education and the HR manager.

The Board ensures that all Ministry standards are respected by using templates in the staffing process. Collective agreements do not include constraints on reducing personnel in excess of the standards set by the Ministry.

The Board has implemented a monitoring process that contributes to the effective management of staff allocation. Throughout the year, the HR department prepares reports for the board of trustees, which enables elected officials to monitor staffing levels and decisions made throughout the year. Trustees receive reports on enrolment and staffing during budget planning, and reports on current enrolment numbers each month of the school year.

Benchmarking Costs with Other Boards and Funding

The school board compares its compensation structures to those of other school boards in order to assess the competitiveness of Board job offers. These analyses are integrated into recruitment strategies. The HR manager attends provincial negotiation forums and stays updated on negotiation trends, labour relations and compensation at other boards through shared online resources.

4. Financial Management – Findings and Recommendations

Financial Management		
Organization	Budget Planning and Development	Financial Reporting and Analysis
Treasury Management	Non-Grant Revenue Management	Procurement

The financial management of the Board contributes to the efficient and effective use of fiscal resources. Financial management ensures that the annual budget is developed within the Ministry's allocation and is aligned with student achievement targets, and that appropriate financial policies and procedures are in place to manage resources.

Financial and related business processes contribute to an appropriate level of transparency in the allocation and use of the budget by the various departments. They also ensure that the reporting of results to the board of trustees and other board stakeholders reflects the approved goals/priorities relating to student achievement.

The following is a summary of our assessment of the board's adoption of the leading practices under the processes identified above. All findings are a result of a review of the data provided by the board and on-site field work, which included interviews with all key finance management staff, as well as follow-up and confirmation of information.

4.1 Finance Organization

The purpose of reviewing the organization of the finance department is to assess:

- The establishment of policies and procedures to support the key Finance functions, activities and required business priorities and their alignment with student achievement targets;

- Finance department support of the overall goals/priorities and accountability measures established by the Board;

- The efficiency and effectiveness of the departmental structure and support of the roles and responsibilities for the key functions, activities and practices;

- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for the Finance organization, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Development and Reporting of Annual Goals and Priorities

Leading Practices – Finance Organization	Evidence of Adoption?
The finance department's goals and priorities are documented in an annual department plan that is aligned to the annual board improvement plan accessible by key stakeholders. The plan incorporates measurable targets, specific timelines, and identified accountability.	Yes

Organization Structure and Accountability

Leading Practices – Finance Organization	Evidence of Adoption?
The finance department has clearly defined organizational units and delineates the respective roles and responsibilities. A current organization chart is available.	Yes
Finance department staff have the appropriate finance/accounting designations and experience.	Yes

Monitoring and Communication of Policy

Leading Practices – Finance Organization	Evidence of Adoption?
Management has processes in place to monitor finance policy compliance.	Yes
Management provides scheduled finance policy and procedures awareness, training and skills development educational sessions.	Yes

Development and Reporting of Annual Goals and Priorities

As is the case with the HR department, the finance department sets annual priorities that are reviewed with the Director of Education and the management council. Please refer to section 3.1 for an explanation of the process.

Two years ago, a new finance manager was hired. Upon his arrival to the school board, he established a transition plan that defined short-term, medium-term and long-term objectives. This plan is followed and renewed each year, and a report on the status of

established objectives is submitted to the board of trustees. The finance department has developed and communicated its annual goals and priorities well.

Organizational Structure and Accountability

The finance department is composed of four people: the finance manager, who is responsible for reporting and managing the department; the finance officer, who is responsible for all projects other than the general legislative grant; the finance clerk, who is responsible for accounts payable; and the database officer, who is primarily responsible for payroll, Trillium and OnSIS. This structure ensures clear segregation of duties between department reporting and expenditure authorization. The finance department has job description documents that clearly delineate the roles and responsibilities of every department member (except the database officer, as this position is currently being developed).

The roles and responsibilities of the department's staff are clearly outlined in an organization chart that is updated annually. Department staff have appropriate designations or relevant experience to perform their roles.

Monitoring and Communication of Policy

The finance department is currently responsible for eight policies on financial management, such as budgetary processes, purchasing and tenders, expense refund, credit cards and internal controls. The department manager is currently in the process of approving two other policies on school funding activities and the disposition of surplus or outdated property. An annual plan for the review and creation of policies is implemented through the policy committee, using the same process as the one followed for the HR department. This process ensures that policies are up-to-date. The oldest Board policy dates back to 2006.

The finance department ensures that policies are understood and followed by all staff in several ways. When a policy requires training, it is provided during administrative SPAC meetings. If no training is required, the finance department sends a memorandum to Board staff. The finance department is responsible for monitoring compliance with policies related to finance. Processes have been implemented to ensure policy compliance.

4.2 Budget Planning and Development

The purpose of reviewing budget planning and development processes is to:

- Understand the linkages between the board of trustees' goals and priorities and the operational budgeting process;

- Assess whether sufficient transparency and controls exist in the budget planning and development process;

- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for budget planning and development, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Annual Budget Development Process

Leading Practices – Budget Planning and Development	Evidence of Adoption?
The annual budget development process is transparent, clearly communicated, and incorporates input from all key stakeholders including management (with principals), board of trustees and the community.	Yes
The annual budget presented for approval demonstrates that it is linked to the board-approved goals and priorities including student achievement targets. It provides useful and understandable information for all stakeholders.	Yes
Budget planning processes account for all required cost and revenue changes.	Yes

Enrolment Forecasting Linked to Budget Development

Leading Practices – Budget Planning and Development	Evidence of Adoption?
Management has adopted an integrated (at school board and school levels) approach to enrolment forecasting. This supports development of the staffing plan and the annual budget.	Yes

Identification of Risks and Mitigation Strategies

Leading Practices – Budget Planning and Development	Evidence of Adoption?
Management identifies and documents all significant risks during the budget planning process, and develops strategies to mitigate the risks of spending beyond authorized/budgeted levels.	Yes

Annual Budget Development Process

The annual budget process at the Board is transparent, clearly communicated and well documented. It incorporates input from all key stakeholders except from the local community. If possible, the Board should consider implementing a procedure to include the opinions of the local community.

The budget process extends from February to June. Between February and March, the management council calculates teacher staffing needs according to the Ministry's grant calculations. Support, administrative and management staffing levels are set according to the needs identified by school principals and department heads. The finance department consults school principals and department heads, the custodial services coordinator and reports from the ReCAPP system to estimate the number of maintenance projects required over the upcoming year. These estimations are based on estimations of enrolment, staffing allocation, employee benefits, and funding requests for various administrative, capital and educational projects. A project charter system has been implemented for all renovation or improvement projects. These requests made by principals and department heads are classified according to priority and included in the budget if funds permit.

Once the estimation of staffing needs is completed, the finance department compiles the results and presents a first draft of the budget to the management council based on current salaries and Ministry templates. In March, the management council meets to validate and modify requests according to standard criteria from the multi-year strategic plan. The management council makes recommendations and the draft budget is finalized. In May, the finance department submits the draft budget to the finance committee, which makes changes as required. The budget is then submitted to the board of trustees, which requests certain changes or clarifications. The board meeting is public and the community is invited to participate, although participation is rare. In June, the final budget is presented to the board of trustees for approval and then presented to department managers and school principals.

The finance department brings forth the proposed budget to the board of trustees for discussion, review and further direction. This document contains detailed information that includes key highlights along with original and revised budget estimates from prior

years. Once the budget is approved by the trustees, it is submitted to the Ministry of Education.

The management council ensures that annual priorities are included in the budget, especially those related to student achievement. For example, the budget includes provisions for professional support for schools with low EQAO scores in order to improve results.

Budget revisions, if any, are presented to the board of trustees for approval in November. The revisions are generally in response to changes in the staffing model or funding changes announced by the Ministry. Throughout the year, the finance department provides trustees with reports on the budget. Each department and school has a well-defined budget. When the budget is balanced, principals are free to adjust their expenditures according to needs identified throughout the year. Special funding is incorporated into the budget wherever possible, and is used in compliance with Ministry guidelines.

Enrolment Forecasting Linked to Budget Development

Enrolment forecasts are prepared by the finance manager in consultation with school principals using data such as the number of births and children in daycare. Enrolment forecasts for budgeting purposes are developed every five years, and include the number of students per class and per school. Each October, a revised budget is submitted to the trustees in order to monitor the accuracy of enrolment forecasts. This budget includes a comparison of current enrolment to earlier estimates. A monthly report on changes in school board enrolment is also submitted to the trustees.

Revenue forecasts include revenue from the sale of speech therapy services and the administration of the grant from ISNC (Integrated Services for Northern Children). These are cost-recovery initiatives in that they seek to promote the French language and the Francophone community, rather than increasing the Board's revenues.

Staffing is part of the annual budget. The HR and finance managers work with the management council and school principals to ensure adequate staffing for the school board in the upcoming year. The HR department is responsible for ensuring that the annual hiring plan takes staffing needs into account. The HR manager submits staffing forecasts to the unions to ensure compliance with collective agreements.

When estimating the budget, the finance department relies on actual compensation and benefits costs for the upcoming year. This process enables finance staff to develop preliminary highlevel expectations of the anticipated changes in revenue/cost compared to the previous year.

Identification of Risks and Mitigation Strategies

Due to the school board's size and geographic situation, the key risk faced by the school board is the relationship between enrolment and grant revenue. External factors, such as the wood industry, can have a significant impact on school board enrolment. The Board mitigates the risk of spending beyond authorized/budgeted levels by closely monitoring enrolment forecasts versus actual enrolment. It also ensures that the final expenditure budget incorporates all known cost changes, and that it is balanced against the Ministry grants. The budget always contains manoeuvring room.

All identified potential risks are verbally communicated to the board of trustees, and in the case of an actual risk, a report is submitted to the trustees. The Board's reserve fund is not included in budget estimations, but it is used for emergencies.

4.3 Financial Reporting and Analysis

The purpose of reviewing Financial Reporting and Analysis processes is to:

- Assess whether procedures are in place to ensure that management, the board of trustees and the Ministry receives timely, accurate and complete financial information of all board activities;

- Identify opportunities to support continual improvement in the effectiveness and efficiencies of all processes.

The following table summarizes the leading practices defined for Financial Reporting and Analysis, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Integrated System for Variance Analysis and Financial Reporting

Leading Practices – Financial Reporting and Analysis	Evidence of Adoption?
The school board's integrated financial information system provides useful, timely and accurate information for management and stakeholders.	Yes

Interim and Annual Financial Reporting

Leading Practices – Financial Reporting and Analysis	Evidence of Adoption?
Interim financial reports provide sufficient detail (including a comparison of actual to budget and to appropriate benchmarks and with appropriate variance explanations) for a clear understanding of the status of the current year's budget and the outlook for the year.	Yes
Senior management is held accountable for the integrity of financial reporting through formal sign-off and approval procedures.	Yes
Management completes and files all financial reports in accordance with established timelines.	Yes

Audit

Leading Practices – Financial Reporting and Analysis	Evidence of Adoption?
Management maintains an independent internal audit function.	No
Internal and external audit plans are clearly documented. Internal audit report recommendations are followed up and acted upon by management.	Yes
The board has an audit committee with external members as advisors.	No
The external auditor's planning and annual reports are presented to the board's audit committee, and any recommendations are acted upon by management.	Yes

Integrated System for Variance Analysis and Financial Reporting

The school board uses an integrated financial system (ACCPAC) to record, track and report financial data. This system is used for billing, accounts receivable, purchase orders, report creation and commitments. In January 2010, the Board's payroll module will be integrated into the system.

The finance manager acknowledges the need for computerization of the processes and controls in order to facilitate access to the budgets. There has been significant progress over the last two years, and the Board has identified the computerization of its processes as one of the priorities for the upcoming year. We would encourage the Board to continue its process computerization efforts in the future.

Interim and Annual Financial Reporting

Interim financial reports are prepared and submitted to the management council and trustees every three months, in order to assist management and the trustees in monitoring variances. The report shows changes in spending from the previous year, as well as the status of financial activities, reserve funds, assets, liabilities and working capital revenues. The trustees and the management council are satisfied with the level of information included in the interim financial reports, which are provided to them to assist decision-making related to financial management throughout the year. Closing procedures are respected for the interim financial reports.

Interim financial reports are currently unsigned. The Board should consider developing a formal process for signing interim financial statements in order to encourage a formal follow-up of results that would focus on departments requiring a more in-depth analysis.

A schedule of critical dates for reporting is submitted to the trustees at the beginning of each school year. The Board respects, as much is possible, the deadlines for financial reporting to the Ministry.

Audit

The primary function of the internal auditor is to provide added assurance that internal controls established by management are operating effectively and in compliance with Board policies and procedures. The school board does not currently have an internal auditor; the finance manager has indicated that the department does not have the funds required to recruit someone to this position. However, the finance officer is responsible for certain aspects of internal auditing, such as payroll, which is carried out every month.

Implementing an internal audit function would help the management council and elected officials to carry out their management roles. The internal audit function can also help develop performance measures and indicators for programs and services. The function should report to the finance committee. The annual audit plans would be presented and approved by the committee, and all reports would be presented to the committee. The school board has established a finance committee that meets three to four times a year and includes three trustees. The committee is responsible for reviewing financial statements and reviewing reserves, tenders and financial statements. The committee also recommends budgetary provisions to the board of trustees.

The committee reviews the main findings prepared by the external auditors together with management's responses. The finance committee is mandated to review the independence and performance of the auditors, recommend to the Board the appointment of the external auditors, and recommend any discharge of auditors when circumstances warrant. It reviews the external auditors' audit plan and considers the

external auditors' judgments about the quality and appropriateness of the Board's accounting principles, as applied in the financial reporting.

We would encourage the Board to modify the mandate of the finance committee to include auditing. We would also encourage the appointment of external members to the committee. Depending on the committee's requirements and mandate, these external members could include accountants, lawyers or other professionals. They would participate in the review of financial statements, audit reports and management reports throughout the year.

Recommendations

- Management should consider formalizing an internal audit function. This would include a broader audit of financial and management controls and adherence to Board policies. Management could start by identifying options for the mandate and scope of this function and the estimated cost for each option.

- Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the finance committee in charge of internal auditing.

4.4 Treasury Management

The purpose of reviewing treasury management processes is to assess:

- Whether processes are in place to ensure the optimal use of cash, investments and borrowings within school boards;

- Whether sufficient internal controls exist to support cash management, investments and borrowings;

- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for treasury management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Cash and Investment Management

Leading Practices – Treasury Management	Evidence of Adoption?
There is an efficient cash management process to maximize interest income, using short-term investments where appropriate.	Yes
Cash management activities are consolidated with a single institution.	Yes
Management periodically reports to the board on the performance of the investment activity, in accordance with the approved investment policy in accordance with the Education Act.	Yes
Management periodically compare the school board's banking terms and conditions to those of similar school boards.	No
Management monitors financial risk related to cash/investment management, and has a plan to mitigate associated risks. Management performs regular cash/funding forecasting to ensure that the school board's debt service costs can be met to maturity.	Yes

Management of School-Based Funds

Leading Practices – Treasury Management	Evidence of Adoption?
Management ensures adequate controls are in place to safeguard non-school board funds and coordinate the annual reporting of revenues and expenditures from schools and school councils.	Yes

Cash and Investment Management

The Board has negotiated a prime rate with the bank of 1.7% on the average balance of Board bank accounts. During the 1998 negotiations, the Board analyzed its financing and concluded that the prime rate was the best it could receive for its investments. The school board does not have any other investments besides the amounts in its high-yield account. The reserve has also been placed in an account with the same prime rate.

The finance department has not had to monitor liquidities as the Board has sufficient funds in the bank and has no future financing projects or upcoming capital projects. The division of duties is ensured by bank reconciliations that are carried out by the finance officer and authorized by the department manager on a monthly basis.

The Board has an account with the Royal Bank of Canada (RBC) and cannot enter into the agreement that other French-language school boards have with the Caisse Populaire Desjardins, as this institution does not have branches in the region. The

finance department has consolidated cash balance management with a single institution, but uses many accounts that can have different interest rates. Management acknowledges that it would be more advantageous to consolidate the accounts, and will consider requesting a single account from the bank. Except for two schools, none of the Board's schools have access to RBC in their villages, and must do business with banks in their area.

The Board does not compare its banking conditions with those of other similar school boards, in part because the Board does not have access to the French-language school board consortium with the Caisse Populaire Desjardins. However, we would encourage the Board to carry out these comparisons in order to gain new insight into the competitiveness of the Board's contract with RBC.

The required documents relating to agreements and contracts with financial institutions are classified systematically, and electronic copies are saved to prevent any information loss. Electronic signatures are used for cheques and other required official documents. However, signatories are rarely asked to approve the use of their electronic signatures. The finance department is encouraged to implement a procedure that allows signatories to access a master list of cheques that were signed under their name.

The school board maintains reserve funds for unforeseen situations. Specifically, the Board holds reserves in the following categories: capital, carry-over funds, working funds and service and retirement gratuity. Management requires board of trustee approval to move funds from the operating or capital funds to the appropriate reserve.

Management of School-Based Funds

The board of trustees recently approved a detailed policy to ensure the efficient management of school-based funds. This policy explains situations in which schools are permitted to collect funds. Schools must submit an official fundraising request to the Board using a template. A permit is required for all lottery activities, such as bingos, raffles or open tickets.

All funds raised by the schools belong to the school board. Schools must receive authorization from the finance manager to open a bank account. Schools must also submit to the Board a request for approval to collect funds that explains the intended use of the funds. If surplus funds are available, school must make a request to the Board. Each school provides a report on their annual revenues and expenses. The finance department conducts detailed audits of two schools per year (thus, with ten schools, the schools are audited approximately every four years). Principals or secretaries are responsible for collecting funds within their school.

Recommendation

- Management should periodically review the school board's banking relationship, and consider tendering these services to ensure competitive rates and financial terms.

4.5 Non-Grant Revenue Management

The purpose of reviewing non-grant revenue management processes is to:

- Assess whether procedures are in place to ensure the timely, complete and accurate recording of the different types of non-grant revenue;

- Assess whether internal controls exist to support appropriate cash handling and cash management;

- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

Non-grant revenue management is a smaller functional area for the board. The Board receives Education Programs–Other (EPO) funding from the Ministry for specific initiatives, which requires the Board to focus on the non-grant revenue line.

The following table summarizes the leading practices defined for non-grant revenue management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Policies, Procedures and Planning to Support Non Grant Revenues

Leading Practices – Non-Grant Revenue Management	Evidence of Adoption?
The board has established policies and/or procedures for the application of its fee structures.	Yes

Procedures for all Non-Grant Revenues

Leading Practices – Treasury Management	Evidence of Adoption?
Electronic registration and payment systems are used where appropriate (e.g., continuing education, permitting of facilities and leasing).	No

Leading Practices – Treasury Management	Evidence of Adoption?
Staff monitor all sources of revenue to ensure completeness and compliance with policies. Action plans and processes maximize collections including obtaining credit/risk assessments.	Yes
Board budget identifies revenue and expenditure for each EPO program. Management monitors activity to ensure compliance with terms and conditions.	Yes

Policies, Procedures and Planning to Support Non-Grant Revenues

The Board has the following potential sources of non-grant revenue:

- The sale of speech therapy services, on a not-for-profit basis;

- Integrated Services for Northern Children (ISNC), which is committed to providing services and evaluations for special education children; ▪ Community use of the schools, gymnasium rentals.

In general, these revenues are quite small, and the Board does recover only its costs. The goal of these initiatives is to promote Francophone activities. A policy on access to school property was recently revised by the board of trustees. There are no native children enrolled in the school board's schools; as a result, the collection of tuition fees is not an issue.

Procedures for all Non-Grant Revenues

The Board currently does not use automated systems to collect non-grant revenue. However, the amounts are very small, and their collection has never been an issue. We acknowledge that, in this case, electronic enrolment and payment systems would not help the Board, but would rather add an unnecessary cost, which the Board would like to avoid. Funds are collected by means of cheques that are sent to the Board. Renting fees are included in school budgets, and requests (10 to 12 per year) are made on paper. Where possible, staff monitor revenue sources through the cheques used to collect funds.

EPO grants received by the school board are assigned to the department managers who are responsible for those issues. The Board is updated through memos and the Ministry's website. In some cases, the Board makes enquiries to the Ministry to understand the source and objectives of the grants received. For each new grant, the Board creates a new budget code, in order to record all revenues and expenses. The person responsible for these projects closely monitors the accounts and follows up on expenditures throughout the year by means of monthly financial reports.

4.6 Procurement

The purpose of reviewing procurement processes is to assess:

- Whether procurement policies and practices are in place to ensure that the school board acquires goods and services through an open, fair and transparent process;

- Whether appropriate internal controls exist to support the procurement and related payment process;

- Whether Board processes ensure the receipt of value for money from all acquired goods and services;

- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for Procurement, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Procurement Policies and Procedures

Leading Practices – Procurement	Evidence of Adoption?
Approved procurement policies and procedures are clearly communicated to staff with purchasing authority, and are periodically reviewed and updated.	Yes
Vendor selection criteria include elements other than the lowest cost, such as total cost of ownership, value, quality and competitive procurement (including the use of public advertising for FRPs and tenders over a defined level).	Yes
Purchasing managers monitor and ensure compliance with the board's procurement policies and procedures.	Yes

Participation in Buying Consortia

Leading Practices – Treasury Management	Evidence of Adoption?
The procurement strategy includes the participation in consortia/ cooperatives for cost savings.	Yes
Management evaluate and develop strategies to increase purchasing power and minimize the cost of goods and services procured.	Yes

Purchasing Levels of Authority

Leading Practices – Treasury Management	Evidence of Adoption?
Purchasing authorization levels are commensurate to job title/role, and are monitored for compliance by a supervisor or department head.	Yes

Policies and Procedures for PCard/Corporate Card Use

Leading Practices – Treasury Management	Evidence of Adoption?
Policies and procedures for the use of PCards and corporate credit cards are documented and communicated to users through regular training and monitoring.	Yes

Accounting for Completeness of Purchase/Payment Cycle

Leading Practices – Treasury Management	Evidence of Adoption?
Automated three-way matching (purchase order, receipt/invoice and inspection) is used.	Yes
Commitment accounting is in place to monitor budget utilization.	Yes
Management has implemented electronic supplier interface for ordering, processing and payment, including the use of supplier portals.	Yes

Use of Electronic Funds Transfer

Leading Practices – Treasury Management	Evidence of Adoption?
Management maximizes its use of electronic funds transfer (EFT) for payments.	No

Procurement Policies and Procedures

The Board has an approved purchasing policy for the acquisition of quality goods and services, for all of its schools and departments. The policy is available on the Board's website and is current as of 2008. In accordance with the policy, the school board implemented many evaluation criteria, including price, for purchasing and proposal selection. The Board has thus developed a comprehensive selection process that

includes criteria such as quality, product efficiency and ease of use, operating and maintenance costs, and the supplier's track record and references.

Management ensures that new principals and trustees are informed of purchasing policies during initial orientation. Changes to policy are reviewed by the finance department, and modifications are submitted during administrative SPAC meetings for consultation purposes before they are submitted to the policy committee.

The school board has approved policies in accordance with the directions given by the Ministry in the spring of 2007. The following have been adopted and posted on the school board's website:

- Purchasing and tenders (2003, revised in 2008)

- Staff expenses refunds (2004, revised in 2008)

- Credit cards (2007)

Participation in Buying Consortia

The Board is a member of many consortia, including:

- Transportation services with neighbouring school boards

- Computer ressource sharing with the Conseil scolaire de district du Grand Nord de l'Ontario

- Videoconference services with the 12 French-language school boards

- Research and support relating to labour relations through the Labour Relations office for the 12 French-language school boards

- Liability and property insurance through the Ontario School Board Insurance Exchange (OSBIE) for Ontario school boards

- Group purchasing of administrative services and tendering for collective insurance with the 12 French-language school boards

- Employee benefits offered by COWAN

- Telephone (Bell) and electricity bills

The Board issues reports that include an analysis of purchasing savings, especially after the implementation of new consortia initiatives. For example, the Board is currently analyzing the advantages of joining a purchasing consortium for custodial products. A

report summarizing potential savings will be presented to the board of trustees in September.

Purchasing Levels of Authority

The purchasing policy outlines the following dollar thresholds/requirements for purchasing:

- The purchase of goods or services of less than $10,000 are approved by the person responsible for managing the associated budget.

- The purchase of goods or services between $10,000 and $50,000 must include at least three written prices proposals requested by the person responsible for managing the associated budget.

- All purchases of more than $50,000 must be subject to a tendering process.

The finance management team ensures adherence to policy requirements.

Policies and Procedures for Purchase Card/Corporate Card Use

The Board has clearly communicated a policy for the use of purchasing cards, which is current as of March 2007. Six credit cards are used by the Board, of which four are personal (two for department heads, one for the IT technician and one for the maintenance coordinator), and two are in the Board's name and are used as needed by staff for travel or other major expenses. Due to the small number of cards, the Board has a high level of control over their use. Staff must also fill out a template to receive authorization to use a Board credit card. Receipts are submitted to the finance department, and the invoices with the associated receipts are approved by the finance manager.

Accounting for Completeness of Purchase/Payment Cycle

The school board is currently implementing an automatic purchasing order model for the Board, which will be ready for September 2009. Presently, only the maintenance and IT departments use electronic purchasing orders. At this time, purchasing and payment processes are manual and require multiple verifications and database entries by schools and the finance department. We would encourage the Board to continue with its efforts to implement a purchase order model that will improve the efficiency and controls for these processes.

To complete the purchase-to-payment cycle, the preliminary invoice batch listing is reviewed for accuracy against actual POs. Following a review of the final invoice listing, an electronic payment is made or cheques are issued to the vendors.

The Board's procurement module will enable designated persons to create an electronic purchase order in the ACCPAC system, which will then be automatically linked to a budget code and be refused in cases when there are insufficient funds in the budget. Once the request has been approved and submitted online, the required funds will automatically be committed. This process will reduce the related administrative tasks for Board staff, and will facilitate control measures over Board expenses.

The Board's small size prevents it from implementing electronic supplier interface for ordering, processing and payments. However, whenever possible, the Board uses the purchasing portals of its suppliers when ordering.

Use of Electronic Funds Transfer for Greater Efficiency

The school board very rarely uses EFTs (less than 10% of the time) for electricity, gas and telephone bills, which are paid by cheque. As the Board's financial processes are not computerized, EFTs currently require more controls and reconciliations than cheque payments. Therefore, we would encourage the Board to prioritize the computerization of its processes, and to then encourage its suppliers to use EFTs.

Recommendation

- Finance staff should implement EFT payments for all appropriate suppliers, to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank. Management may want to consider EFT capability when tendering banking services in the near future.

5. School Operations and Facilities Management – Findings and Recommendations

Efficient and effective management of the board's facilities (particularly schools) is an important factor in student achievement. Along with providing a positive learning environment for students, this function sets and meets standards of cleanliness and maintenance, examines opportunities to increase energy efficiency, and addresses the health, safety, and security requirements of the board. Management uses cost efficient and effective processes in the design and construction of new facilities.

The following is a summary of our assessment of the board's adoption of the leading practices under the processes identified above. All findings are a result of the review of data provided by the board and on-site field work, which included interviews with all key school operations and facilities management staff, as well as follow-up and confirmation of information.

5.1 Operations and Facilities Organization

The purpose of reviewing the organization of operations and facilities is to assess:

- Whether the board of trustees and management have established policies and procedures that support the key departmental functions and activities, strong internal controls and financial management;

- Whether the department supports the overall goals, priorities, and accountability established by the school board in support of student achievement targets and strategies;

- The efficiency and effectiveness of the departmental structure and whether roles and responsibilities support the key functions/activities and the required business practices;

- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for the operations and facilities organization, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Development and Reporting of Annual goals and Priorities

Leading Practices – Operations and Facilities Organization	Evidence of Adoption?
The operations and facilities department's goals and priorities are documented in an annual department plan that is aligned to the annual board improvement plan and is accessible by key stakeholders. The plan incorporates measurable targets, specific timelines, and identified accountability.	Yes

Organizational Structure and Accountability

Leading Practices – Operations and Facilities Organization	Evidence of Adoption?
The operations and facilities department has clearly defined organizational units and delineates respective roles and responsibilities. A current organizational chart is available.	Yes
Senior operations and facilities staff have appropriate designations (e.g. P.Eng.) and relevant field experience.	Yes

Monitoring and Communication of Policies

Leading Practices – Operations and Facilities Organization	Evidence of Adoption?
Management has processes in place to monitor departmental policy compliance.	Yes
Processes exist to monitor new legislation and regulations and implement necessary changes.	Yes
Management provides scheduled policy awareness, and training to address ongoing skill development and emerging regulatory issues.	Yes

Development and Reporting of Annual Goals and Priorities

Due to the Board's small size and small number of capital projects, the facilities department is part of the finance department. The finance manager is thus also responsible for the facilities department. A maintenance services coordinator reports to the finance manager for activities related to school facilities.

Annual priorities for facilities are set by the finance manger, according to the same annual planning processes as the other departments. The finance manger also establishes an annual maintenance plan that includes all planned renewal projects for the upcoming summer. This plan includes a prioritized list of required work, costs and sources of financing per school. The annual planning of renewal projects is carried out using ReCAPP software, inspection reports from custodians every two months, and the requests made by school principals using project charters. The finance manager submits his priorities and renewal plans to the board of trustees during the annual planning period, and also submits a progress report during the annual review of objectives.

Organizational Structure and Accountability

The finance department manager and the coordinator are responsible for the functions related to renewal and capital planning, maintenance and custodial services, transportation services, and community use of facilities. The school board also has 11 full-time custodians and replacement custodians across the system.

The roles and responsibilities for these positions are clearly outlined in the organization chart, and are well understood within the organization. Key department staff have appropriate professional designations and/or related field experience, and are involved in various provincial committees to keep abreast with best practices and new directives.

A distinctive feature of the CSDCAB is the fact that it shares some schools with the Englishlanguage school board. In fact, only five of the Board's ten schools belong to the CSDCAB. As a result, the Board has very few capital projects and uses suppliers for all maintenance and renewal projects. Board custodians report directly to school principals.

Monitoring and Communication of Policy

The Board has various policies and operating procedures relating to the management of its facilities and operations. Policies address the use of school properties and access to them, management of school facilities and accessibility for persons with disabilities. Health and safety policies and crisis interventions are the responsibility of the HR department.

To ensure policy compliance, all schools are inspected by a Board representative at least three times a year to assess their cleanliness, health and safety and maintenance

needs. Custodians or principals inform the maintenance coordinator of their needs using the TRACK-IT system, which ensures a follow-up of requests.

The department manager is responsible for communicating policy and regulatory changes to the administration, school principals, custodians and community on an as-needed basis.

5.2 Custodial and Maintenance Operations

The purpose of reviewing all processes relating to custodial and maintenance operations is to assess:

- Whether custodial and maintenance services are responding effectively and efficiently to maintaining an optimized learning environment for students;

- Whether the department has the appropriate organizational structure to effectively manage service delivery;

- Whether appropriate internal controls exist to effectively manage custodial and maintenance operations and expenditures;

- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for custodial and maintenance operations, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

The Board's Staffing Model/Allocation Supports the Cleaning Standards and Maintenance Requirements.

Leading Practices – Custodial and Maintenance Operations	Evidence of Adoption?
The board has adopted cleaning standards and has developed a standard set of processes and tools to monitor, manage, and report on results.	Yes
Management's custodial/maintenance allocation model optimizes the use of staff.	Yes

Development of Annual/Multi-Year Maintenance Plan

Leading Practices – Custodial and Maintenance Operations	Evidence of Adoption?
Using stakeholder input, management develops an annual and multi-year (three to five years) maintenance plan that addresses preventative and deferred maintenance priorities. Outcomes improve the learning environment for students. The plan optimizes the use of available funding (Annual Renewal Grant and Good Places to Learn funding) and is approved by the board.	Yes

Training to Support Skills Development and Safety

Leading Practices – Custodial and Maintenance Operations	Evidence of Adoption?
A monitored annual training plan for staff addresses ongoing skill development and emerging regulatory issues.	Yes

Standardization of Cleaning and Maintenance Supplies

Leading Practices – Custodial and Maintenance Operations	Evidence of Adoption?
An inventory system tracks and controls major cleaning and maintenance equipment.	No
Common standards ensure efficient procurement of supplies to minimize costs and promote energy and operating efficiency.	Yes

Project Management, Monitoring and Support Systems

Leading Practices – Custodial and Maintenance Operations	Evidence of Adoption?
A work-order system and process records, monitors, and evaluates projects ensuring the effective use of resources.	Yes
Management regularly evaluates the overall effectiveness and efficiency of its maintenance and custodial service practices.	Yes

Staffing Model Supports the Board's Cleaning and Maintenance Standards

The Board has established written standards for cleanliness and maintenance, and custodians have a clear description of daily tasks to carry out. An inspection template is used every two or three months to assess the state of facilities. The maintenance

coordinator is responsible for health and safety inspections while principals are responsible for assessing custodial staff. Although rare, complaints are addressed on a case-by-case basis by school principals throughout the school year and by the department manager during the summer. Follow-up is ensured until the complaint is resolved, and the nature of the complaint determines whether it will be catalogued for future reference.

The Board has developed a custodial allocation model for the optimum use of resources to implement the school board's cleaning standards and practices. Custodial staff allocation is based on the size of buildings and is optimized through the use of split shifts and the sharing, in certain cases, of custodians in schools shared with the English-language school board.

Development of Annual and Multi-Year Maintenance Plan

The department manager and the coordinator work together to create the annual and multi-year maintenance plans. The strategic plan and annual priorities on student achievement, for example, serve as a basis for the plans' development. The Board has implemented a multi-year renewal plan for the next five years in addition to an annual renewal plan. The annual plan is submitted to the finance committee and approved by the board of trustees.

The school board develops an annual renewal and maintenance plan based on ReCAPP data, inspections carried out by the maintenance coordinator and the needs communicated by the school principals. ReCAPP data are kept up-to-date, and this tool is used as a guide for identifying renewal needs. The annual planning allows the Board to receive feedback, to identify capital needs and to develop annual maintenance programs. Urgent problems with the facilities are directly reported to the department manager and the coordinator. This process ensures that the annual maintenance plan prioritizes urgent requests and long-term requests for the Board's facilities.

Training to Support Skills Development and Safety

Management supports the skills development of maintenance staff. Once hired, custodians are trained by the maintenance coordinator. Custodians are invited to training sessions organized by the Board on an annual basis, such as professional activity days. Training sessions are available to custodial staff based on the needs identified during their assessments. In general, the management coordinator travels to the schools to provide the required training to custodians.

Training focuses on diverse topics such as procedures when working alone, ladder safety, health and safety standards, first aid, the Workplace Hazardous Materials Information System (WHMIS), the use of cleaning products, falls, slips, trips, and workplace inspection.

The facilities department does not have any facility staff, such as architects, electricians, plumbers, etc., and therefore does not have a professional development plan for this category.

Standardization of Cleaning and Maintenance Supplies

The maintenance coordinator is responsible for managing custodial supplies and maintenance equipment. Schools are free to manage their supplies as they see fit. Based on a principle of fairness, schools receive the same tools and equipment. The maintenance coordinator inspects machines when visiting the schools. All urgent equipment requests are communicated to the Board through the TRACK-IT system.

The purchasing of supplies is managed by the English-language school board for shared schools, and by the maintenance coordinator for Board-owned schools. At this time, the Board does not analyze average supply and custodial costs per square foot per school. We would encourage the CSDCAB to consider implementing methods to calculate this data, which would improve the management of cleaning supplies. Despite the fact that the Board is small and maintenance costs are minimal, the Board is nevertheless encouraged to implement a management procedure for maintenance supplies in schools to ensure that purchased maintenance supplies and equipment are the most effective and efficient.

Project Management, Monitoring and Supporting Systems

The Board has implemented processes to ensure the monitoring of renewal and maintenance projects. Custodians and principals identify needs as they arise throughout the year using TRACK-IT. This system enables the Board to plan renewal projects throughout the year. In addition, the Board carries out annual planning of renewal projects that will be required during the summer using a template that includes costs and deadlines. The Board is required to plan renewal projects in advance to ensure the lowest possible costs by reducing transportation time between the schools.

Acts of vandalism are rare occurrences in the Board's schools. To minimize them, the maintenance department has installed cameras outside the secondary school, where most acts of vandalism have taken place.

On average across the Board, a third of custodial work is carried out during the day, and the rest takes place at night. Two schools communicated a need to protect custodians working alone in the schools. As a solution, a panic button system (Life Touch) was implemented.

The Board is aware of custodial staff needs and is attempting to resolve issues related to absenteeism through training sessions and the purchase of equipment to make custodial work easier. The absence rates of custodians are the highest among Board

staff. The department manager believes that this is due to the physical nature of custodial work. The Board meets the requirements for the duty to accommodate (modified work) and seeks to reduce accident rates and improve work conditions by purchasing equipment that facilitates daily tasks.

Recommendation

- The Board should consider developing procedures to track its inventory and maintain a database on the age, location and state of the equipment.

5.3 Energy Management

The purpose of reviewing all related energy management processes is to assess:

- Whether adequate planning and communication exist to support the reduction of energy consumption;

- Whether school board structure and processes are in place to ensure that energy is procured for the lowest cost;

- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for energy management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Energy Management Plan

Leading Practices – Energy Management	Evidence of Adoption?
Management has established a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan.	No
Purchasing practices support energy conservation objectives (e.g., Energy Star products, leveraging consortia membership).	No
Successful conservation initiatives are shared across all schools and with other school boards.	No

Tracking and Reporting Energy Conservation

Leading Practices – Energy Management	Evidence of Adoption?
Management provides formal annual reporting on the conservation savings achieved against plan.	No
A comprehensive system exists to budget expenditures, track consumption, and identify opportunities for further savings.	No
Billing for all board facilities is consolidated from each utility.	No
Centralized technology that automates energy regulation and conservation (e.g., light control, desktop power) is used wherever practical.	No

Energy Management Plan

The department manager does not have a written energy management plan. However, during maintenance or renewal projects, there is an emphasis on replacing aging building components (more efficient lights, waterless urinals, switches, etc.) to optimize energy savings. In addition, during the construction of the secondary school, the Board ensured that the school used all available energy conservation technologies. This school has been recognized by the community for its innovative approach to energy conservation.

The maintenance coordinator is currently working on a detailed report of the Board's energy costs and consumption. This will enable the Board to implement a long-term energy management plan. We would encourage the Board to continue with this initiative to implement a long-term energy management plan. In regards to energy consumption, the school board is a member of a gas purchasing consortium and an energy purchasing consortium, which helps the Board to lower its costs.

All Board facilities participate in a recycling program.

The Board's purchasing policy does not require the purchase of energy efficient new equipment. However, the Board frequently purchases Energy Star products.

The Board should continue to expand its existing energy management initiatives, and should develop a system-wide, multi-year energy management plan, with appropriate consumption reduction targets.

Tracking and Reporting Energy Conservation

Monitoring reports on energy consumption are currently not being produced for the board of trustees. However, the department manager intends to implement a detailed

plan to monitor measurable results. We would encourage the school board to implement reports that track annual costs of utilities for all sites, including electricity, heating and water/sewage, along with the cost per square foot. Management is also encouraged to track the consumption of energy and water to effectively monitor the results of conservation initiatives.

The Board does not have consolidated billing across its multiple sites. Given the geographic diversity of the Board, schools are attached to different utility companies. As a result, the Board will not likely be able to consolidate utility billing across all sites. However, management is encouraged to explore opportunities to consolidate utility billing to facilitate administrative work.

Recommendations

- The Board should develop a system-wide, multi-year energy management plan, with appropriate consumption reduction targets. The Board should also ensure that it has tracking mechanisms in place to monitor consumption and energy costs for periodic reporting to the individual schools, the management council and the board of trustees.

- Management should ask the utility companies to provide consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption, and reduce the workload in the accounts payable department.

- As part its energy conservation planning, management should investigate the costs/benefits of implementing a more sophisticated building automation system to track and remotely control energy consumption in individual schools.

5.4 Health, Safety and Security

The purpose of reviewing all the Health, Safety and Security processes is to assess:

- Whether adequate planning and communication exist to support the provision of a safe teaching and learning environment;

- Whether school board structure and processes are in place to implement safety precautions;

- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for health, safety and security, and identifies where evidence was found to indicate that the practice was

adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

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

Leading Practices – Health, Safety and Security	Evidence of Adoption?
The maintenance of health, safety and security policies and the development of appropriate plans ensure compliance with statutory health, safety and security requirements.	Yes
The security code policy includes alert codes that reflect the situation and threat level, and identify departmental responsibilities.	Yes
Security incidents are tracked by type of incident (e.g., property damage, intrusion, etc.).	Yes
Operations management follow Ministry guidelines, policy and legislation on healthy schools.	Yes
Safe school teams responsible for school safety (e.g., PPM 144) are implemented in every school.	Yes
Water and air quality standards are monitored and issues are reported for corrective action.	Yes

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

The health and safety portfolio is jointly led by the finance and HR managers. The Board has an approved health and safety policy that is current as of June 2004. Management and employees are jointly responsible for implementing and maintaining a joint health and safety committee (JHSC) to promote health and safety and prevent incidents leading to occupational injuries and illnesses.

Health and safety training is provided to all new Board employees. In addition, training is provided to the school principals and site managers on laws and regulations related to legal liability and health and safety issues. School principals are responsible for school safety.

Vandalism is not a major issue at the Board, but it is tracked on an incident basis. The Board has implemented a policy to promote an anti-bullying environment. Each school also receives a training session from COPA (centre ontarien de prévention d'agression) (Ontario assault prevention centre) for principals, teaching staff, students and parents.

Each school creates its own emergency plan based on the administration's requirements and reviews it annually. It includes alert codes to reflect the situation and threat level, and identifies specific departmental responsibilities.

The priority of healthy schools for students is the responsibility of all staff. The Board follows the Ministry's recommendations to ban trans fats, sodas in vending machines, etc. At the facilities department level, commitment to healthy schools can be found in the annual school renewal and refurbishment activities performed each summer.

5.5 Capital Plans, Policies and Procedures

The purpose of reviewing capital plans, policies and procedures is to:

- Assess whether school capital assets are being utilized effectively and efficiently;

- Assess how well management is planning for future capital requirements, based on enrolment forecasts and the capacity/maintenance issues of the existing asset base, relative to the funding available from the Ministry (i.e. NPP funding);

- Assess whether management is appropriately prioritizing the maintenance and renewal expenditures in light of the available Ministry funding and multi-year capital programs;

- Identify appropriate controls and transparency within the current planning process;

- Identify opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for capital plans, policies and procedures, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Development of Annual and Multi-Year Capital Plans

Leading Practices – Capital Plans, Policies and Procedures	Evidence of Adoption?
The school board has an approved annual and multi-year capital program that includes the related funding plan.	No
The school board has an approved pupil accommodation review policy.	Yes

On-going Monitoring and Maintenance of Data to Support Capital Planning

Leading Practices – Capital Plans, Policies and Procedures	Evidence of Adoption?
The school board maintains accurate and up-to-date inventories of school capacity and utilization.	Yes
Capital forecasts and related funding plans are assessed annually and adjusted to meet current needs and changes to original assumptions such as enrolment projections and capital grants.	Yes
The accuracy of capital forecasts and related funding plans is assessed annually to reflect current needs and changes to original assumptions, such as enrolment projections.	Yes
An accurate and current assessment of facility conditions is maintained, based on industry standards (using RECAPP methodology).	Yes

Development of Annual and Multi-Year Capital Plans

The school board has not implemented a ten-year capital plan, as there are currently no plans for school construction or replacement over the next few years. None of the Board's schools have been deemed to be prohibitive to repair by the Ministry, and enrolment has been decreasing for several years. For capital renewal plans, as discussed above, the Board relies on the ReCAPP system, school inspections and the needs communicated by school principals. An annual plan of renewal work is prepared and submitted to the finance committee and board of trustees.

The Board has consolidated its schools and shares some of them with another school board (Superior North Catholic District School Board) and a school jurisdiction (Nakina District School Area Board). The Board shares five of its ten schools with the English-language Catholic school board and one with the English-language public board.

The school board has a pupil accommodation review process that is carried out at the following times:

- Daily, weekly and monthly inspections performed by custodians,

- Annual and bi-annual inspections performed by contractors.

The Board carries out a complete pupil accommodation review process each year to determine renewal needs for the upcoming year.

Ongoing Monitoring and Maintenance of Data to Support Capital Planning

The Board maintains a detailed inventory of school capacity, which includes the number of students and schools, by using the Student Facilities Inventory System (SFIS). The maintenance coordinator is responsible for monitoring and updating the data entered into the Ministry's facility inventory system. The Board does not calculate the net operating costs for each school. We would encourage the Board to develop a financial profile of its schools, which should include a comparison of total grants and expenses for classroom and non-classroom costs for each school. The Board encourages the community to use school facilities in collaboration with local partners, such as the other school boards.

The department follows a process for updating ReCAPP data. The department manager, with the assistance of the maintenance coordinator, sets facilities upgrading priorities for the upcoming year. These priorities focus on problems or concerns that require an upgrade or replacement. The ReCAPP report is printed, and then the inspection results are used to determine which elements were identified in the database, and a comparison is carried out to prioritize projects. This information is used to determine which projects will be carried out in the upcoming year. Once the work has been completed, the Board updates the ReCAPP database.

The Board uses the following facilities grants: Good Places to Learn, capital transitional adjustment and Best Start. These programs, along with the Distant Schools Allocations, are required to keep Board schools open.

5.6 Construction Management

The purpose of reviewing all related construction management processes is to assess and identify:

- Whether processes are in place to ensure that school boards complete construction projects on-time, on-budget and with due regard to economy;

- Opportunities to support continual improvement in the effectiveness and efficiency of all processes.

The following table summarizes the leading practices defined for construction management, and identifies where evidence was found to indicate that the practice was adopted in full. Where the evidence was not present or the practice was not completely adopted at the time of the review, a "No" indicates that an improvement opportunity exists.

Cost Effective Practices in the Design and Construction of Facilities

Leading Practices – Construction Management	Evidence of Adoption?
Management uses cost-effective designs, standard footprints, energy conservation and economical construction practices to minimize construction, maintenance and operation costs.	No
Management maintains standard policy and procedures to rationalize construction projects, including benchmarking against other school board construction costs and design standards (including coterminous boards).	No

Monitoring and Reporting on Progress of Construction Projects

Leading Practices – Construction Management	Evidence of Adoption?
An effective management process monitors and controls construction projects and their costs. This includes periodic project status updates and post-construction project evaluation.	No

Maintaining Current Approved Professional Service Providers

Leading Practices – Construction Management	Evidence of Adoption?
Management evaluates and updates the approved list of contractors, architects, and related professionals periodically, ideally in 5-year cycles).	Yes

Cost-Effective Practices in the Design and Construction of Facilities

Standard footprint management does not apply to this Board due to the low number of new schools being constructed. The Board always consults with specialists and external consultants during the design phase to ensure that the design complies with legislation.

The Board carries out renewal projects every year. The Board does not maintain standard policy and procedures to rationalize construction projects, as the Board will not be carrying out capital projects in the upcoming years. If the Board identifies construction needs in the upcoming years, we would encourage the department manager to implement policies and procedures to govern construction projects.

Monitoring and Reporting of Progress on Construction Projects

The Board does not currently have a process for managing construction projects as there are no such projects currently underway, nor are there any planned for the

upcoming years. However, the Board manages its renewal costs by means of a detailed plan that reduces transportation costs.

The finance manager is responsible for presenting the status of renewal and construction projects to the board of trustees. The department manager prepares progress reports for the Board (e.g., once building designs are finalized). In order to ensure formal monitoring of facilities projects, a comprehensive report on financing and the state of renewal projects is presented once a year to the board of trustees, at the same time as annual budget activities.

Loans required by the department are available by many different means. The Board initially requests the funds from the Ministry. If the Ministry is unable to provide funding for pre-approved projects, the Board asks the trustees for an authorization to borrow the necessary funds while it waits for the next provincial funding round. This system ensures that the Board pays its bills on time.

Maintaining Current Approved Professional Service Providers

The school board has an updated list of suppliers that includes available professional service providers. If no supplier is available to meet a particular need, the Board follows its purchasing policy to determine the steps required for a call for tenders.

The Board has a formal supplier approval process that is explained in its tendering policy (under purchasing policy), which is current as of June 2008. When the Board launches a call for tenders, it relies on a list of criteria to select the best supplier. This list includes:

- Quality

- Price

- Ability of the supplier to provide services in French

- Product effectiveness and ease of use

- Adaptability of products or services

- Operating and maintenance costs

- Available technical expertise

- Supplier track record and references

- Business location

- After-sales service

Appendices

Appendix A: Overview of the Operational Review

Operational Review Objectives

In order to perform an effective and consistent operational review the Ministry has worked with independent consultants to develop a Sector Guide that defines consistent standards and leading practices against which the operational reviews and analysis will be based.
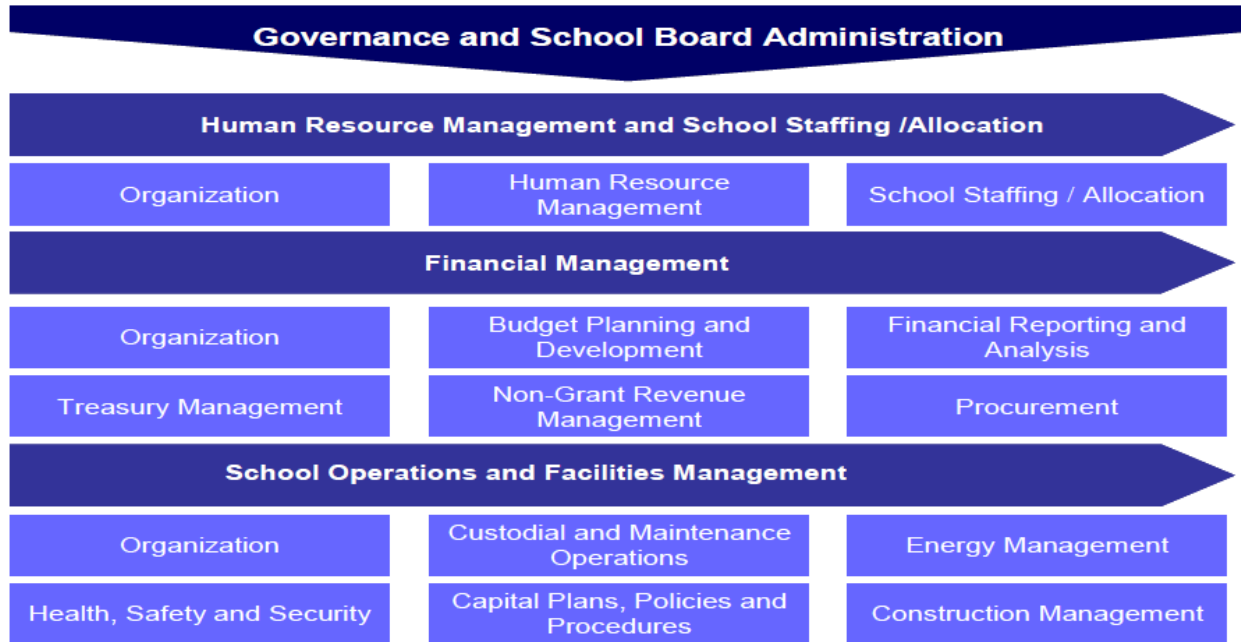
Recognizing the unique characteristics of each DSB, the specific purpose of the Operational Reviews is to:

- Strengthen management capacity in school boards by developing recommendations that support improvement in non-academic operations;

- Highlight existing successful business practices used by school boards, to the sector and to school board communities;

- Leverage "Best Practices" across the education sector;

- Provide support and assistance to ensure that school boards are financially healthy, well managed, and positioned to direct optimum levels of resources to support student achievement;

- Provide the Ministry with important input on DSB capacity/capabilities for consideration in the ongoing development of policy and funding mechanisms.

Operational Review Summary Scope

The scope of the Operational Review consists of the following functional areas which have been divided into key processes as shown below. The processes represent the end-to-end lifecycle of activities performed by school boards under each functional area.

Each of the processes was examined based on its activities and its adoption of sector agreed leading practices, including alignment and support of student achievement strategies.

Governance and School Board Administration

Human Resource Management and School Staffing /Allocation

| Organization | Human Resource Management | School Staffing / Allocation |

Financial Management

| Organization | Budget Planning and Development | Financial Reporting and Analysis |
| Treasury Management | Non-Grant Revenue Management | Procurement |

School Operations and Facilities Management

| Organization | Custodial and Maintenance Operations | Energy Management |
| Health, Safety and Security | Capital Plans, Policies and Procedures | Construction Management |

Operational Review Summary Approach

The high level Operational Review approach is shown below. The timing for the end-to-end process will vary depending on school board size and complexity.

Observations and assessments are made by the Operational Review Team based on a set of agreed upon leading practices designed for each functional area. The onsite reviews allow the team to validate ministry and board data; provide a better understanding of the environmental conditions and allow the team to review materials that support the existence leading practices.
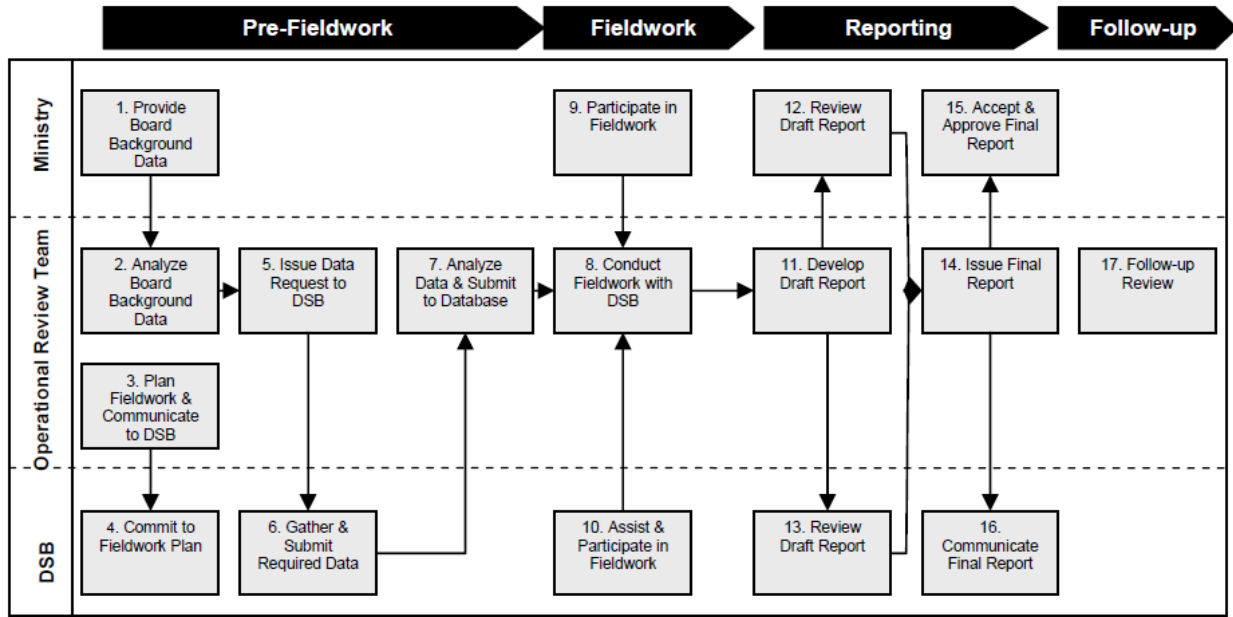
The Table below defines the key phases and activities which comprise the Operational Review Methodology.

Phase: PreFieldwork

Key Activity	Description
Provide Board Background Data	The Ministry collects and maintains significant quantities of board data. The Operational Review team has developed a standardized data request from the Ministry to provide background data for each board.
Analyze Board Background Data	Before the start of the fieldwork, the Operational Review team reviews board background data to understand the financial and operating characteristics. This review identifies specific issues and focus areas.
Plan Fieldwork and Communicate to Board	The Ministry and the Operational Review team develop a review schedule that is communicated to boards before the start of the next review cycle.
Commit to Fieldwork Plan	Boards are required to commit to the Operational Review schedule. The Ministry and the review team will attempt to accommodate scheduling conflicts.
Issue Documentation Request to Board	Before the start of fieldwork, a request for supporting documentation is generated to gather operating and other information for each focus area. The review team uses this information to enhance its understanding of the board before the start of field work.

Key Activity	Description
Gather and Submit Required Documentation	Upon receipt of the request for supporting documentation, each board compiles the requested data. Boards have at least three weeks to complete this process prior to the start of the fieldwork.
Analyze Data and Submit to Database	The review team analyzes the data provided by each board and adds the results to a sector-wide database to compare the results for each board.

Phase: Fieldwork

Key Activity	Description
Conduct Fieldwork with Board	The fieldwork is conducted for each board according to the previously agreed upon review cycle. The time required for fieldwork ranges between five and 10 days, based on the size of the board.
Participate in Fieldwork	Ministry staff support the review team in the performance of fieldwork, to ensure continuity and knowledge transfer of board operations.
Assist and Participate in Fieldwork	Board staff participate in the fieldwork. The number of participants involved will vary depending on the size of the board.

Phase: Reporting

| Key Activity	Description
Develop Draft Report	Based on the results of the fieldwork and data analysis, the operational review team writes a draft report. The draft report contains a synopsis of findings and, where
Review Draft Report (Ministry)	The Ministry reviews the draft report and provides feedback to the review team.
Review Draft Report (Board)	The review team meets with board senior staff to review and obtain feedback.
Prepare Final Report	The review team incorporates the feedback from the both the Ministry and the board and prepares a final report.
Accept and Approve Final Report	The final report is issued to the Ministry for approval and release.
Communicate Final Report	The Ministry issues a final report to the board.

Phase: Follow-up Review

Key Activity	Description
Follow-up Review	Eight to 12 months after the release of the final report, the review team conducts a follow-up review to determine the extent the board's adoption and implementation of the recommendations.

The Operational Review Team

The Ministry has assembled an Operational Review Team to ensure that these reviews are conducted in an objective manner. The Operational Review Team is designed to leverage the expertise of industry professionals and consulting firms to review specific aspects of each school board.

Management consultants from PricewaterhouseCoopers and Deloitte were hired to complete the Operational Reviews. The Ministry assigned an internal consultant with school board experience to provide the Review Team with valuable insight into school board operations in Ontario. The team has also received guidance and feedback from an Advisory Committee and a Trustee Reference Group convened by the Ministry of Education.
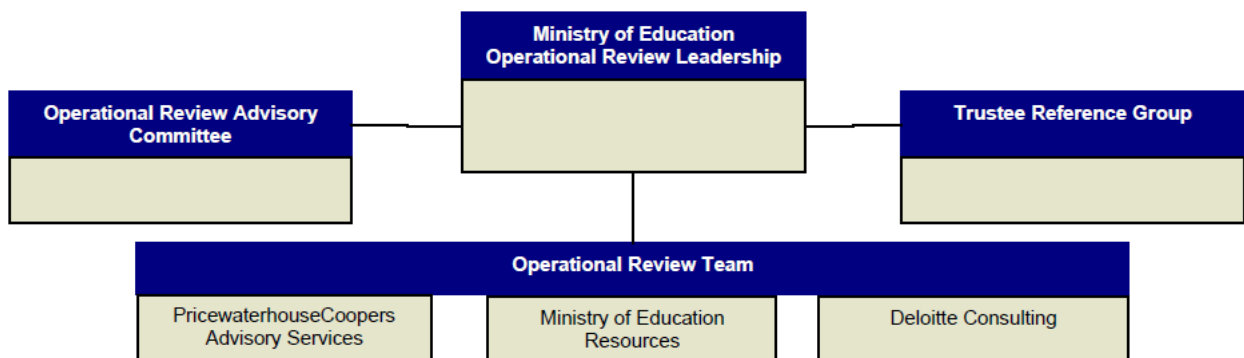
Limitations of this Review

The purpose of this Report is to document the results of the Operational Review of the Conseil scolaire de district catholique des Aurores Boréales. The review is not of the nature or scope that constitutes an audit made in accordance with generally accepted auditing standards.

Appendix B: Summary of Recommendations

Governance and School Board Administration

No.	Recommendation
1.	The school board should implement a formal succession plan to manage the retirements and resignations of key managers/administrators.

HR Management and School Staffing/Allocation

No.	Recommendation
2.	The department should develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This would provide management with a consistent and structured approach to improve attendance, including positive reinforcement for employees and standardized practices across all employee groups.

Financial Management

No.	Recommendation
3.	Management should consider formalizing an internal audit function. This would include a broader audit of financial and management controls and adherence to board policies. Management could start by identifying options for the mandate and scope of this function and the estimated cost for each option.
4.	Management and the board of trustees should consider including external advisors to contribute to the efficiency of the finance committee in charge of internal auditing.
5.	Management should periodically review the school board's banking relationship, and consider tendering these services to ensure competitive rates and financial terms.
6.	Finance staff should implement electronic funds transfers (EFT) payments for all appropriate suppliers, to gain greater efficiency and reduce the risk of payments being altered prior to clearing the bank. Management may want to consider EFT capability when tendering banking services in the near future.

School Operations and Facilities Management

No.	Recommendation
7.	The Board should consider developing procedures to track its inventory and maintain a database on the age, location and state of the equipment.

No.	Recommendation
8.	The school board should develop a system-wide, multi-year energy management plan that includes consumption reduction targets. The Board should also ensure that it has tracking mechanisms in place to monitor consumption and energy costs for periodic reporting to the individual schools, the management council and the board of trustees.
9.	Management should ask the utility companies to provide consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption, and reduce the workload in the accounts payable department.
10.	As part its energy conservation planning, management should investigate the costs/benefits of implementing a more sophisticated building automation system to track and remotely control energy consumption in individual schools.