Ministry of Education

Operational Review Report
Conseil scolaire de district catholique des Grandes Rivières

September 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 Grandes Rivières conducted by the Operational Review Team composed of composed of external consultants from PricewaterhouseCoopers LLP and Ministry of Education staff. The Operational Review was conducted over four days beginning September 8, 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 leading 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 Conseil scolaire de district catholique des Grandes Rivières has implemented a number of leading practices. Noted strengths of the Board include an organization of the school board's senior administration that appears to be well founded and operating effectively, the board of trustees and management proactively engage internal and external stakeholders on a regular basis, the school board strongly encourages training support staff, an automated three-way matching process is used for the majority of school board purchases, and the facilities department uses tools that allow it to track and control major cleaning and maintenance equipment.

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 governance structure includes a board of 9 trustees of whom six have been on the board for three years on average. In addition, one student trustee is selected from the student body to serve on the board of trustees.

The organization of the Board's senior administration appears to be well founded and operating effectively. The administrative team is composed of the Director of Education, three supervisory officers, the HR and support services manager, the information manager and HR department assistant, the finance department manager, and the school facilities manager. The administrative team convenes every second Monday of the month.

The board of trustees' decision-making process is clearly described and documented. The code of procedures for board meetings is distributed to all trustees.

The Board's strategic direction was revised in 2004 with the introduction of its strategic plan for 2004-2009. The strategic plan, which was developed by the administration and validated by the board of trustees, identifies four main priorities: 1. catholicity, 2. French proficiency, 3. quality in education, and 4. community outreach. The Director of Education submits the school board's results with respect to its strategic plan in her annual report to the board of trustees.

The Board's policies can be accessed online on its website. Most policies are subject to a documented review cycle. The committee in charge of reviewing existing policies is composed of a trustee, the Chair of the board and the Director of Education, and meets once a month to recommend changes or propose new policies to the board. The committee is supported by an employee at the head office who follows up on school board policies.

The board of trustees and management proactively engage internal and external stakeholders on a regular basis. By analyzing the results of the 2003 and 2009 surveys conducted by an external firm with more than 3,000 stakeholders, the school board was able to restate its mission, vision and values as well as identify its priorities within the framework of its multi-year strategic plan.

Recommendations

- The school board should clearly define and document the division of duties and responsibilities between the trustees and the Director of Education in order to foster effective working relationships.

- In the Board's annual improvement plan, management should define specific, measurable, timely, achievable and relevant objectives for both academic and non-academic services that demonstrate alignment with the school board's multi-year strategic plan. Management should consider submitting periodic progress reports with respect to the Board's annual improvement plan to the board of trustees.

- The Director of Education should review the school board's organizational structure to identify and document the costs and advantages of having a head office and three points of service within its territory compared to a centralized organization like the one adopted by most district school boards in Ontario.

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

Human Resources Management and School Staffing/Allocation

The human resources department has demonstrated a good level of operational effectiveness. This department has implemented several leading practices, including the following:

- The HR department communicates regularly with stakeholders on existing HR policies and measures through presentations to school principals three times a year. In addition to a work injury kit, comprehensive information packages are developed and distributed to potential candidates, as well as newly hired teaching and non-teaching staff.

- The HR department developed recruiting and hiring policies that describe the selection process and define the Board's recruiting priorities.

- The HR department communicates openly and positively with the unions in many ways, including regular contact between the HR manager and union officers, and the use of a proactive approach to dealing with problems within the school board.

- To improve the effectiveness of its services, the HR department is currently implementing a new computerized management tool called "Smart Find", a software program that automates the reporting and management of absences and disabilities.

- The school board regularly carries out formal, general staff surveys to solicit feedback on the priorities of the Board or on general attitudes.

In 2007, the Board was among the 16 school boards in Ontario that received a subsidy to organize training sessions for support staff. To use the subsidy efficiently, the HR department conducted a survey with support staff members on their training needs. Support staff training sessions included an evaluation on the training.

Recommendations
- The HR department should develop an annual departmental plan that includes its goals and priorities, measurable targets, specific timelines and identified

responsibilities. This plan would inform senior administration of activities and would facilitate the annual communication of accomplishments. Once the HR department's annual improvement plan is created, the school board should then consider presenting it to the board of trustees at the same time as the periodic progress reports.

- The school board should encourage senior HR staff to obtain appropriate designations (e.g., Certified Human Resource Professional, etc.).

- The HR department should provide regularly scheduled HR policy and procedures awareness sessions.

- The HR department should complete its employee evaluation policy with policies on performance appraisals for various non-academic employee groups to ensure the consistency and transparency of the evaluation process for all school board employees.

- The HR department should develop and implement official disciplinary policies and measures for all employees.

- The HR department should develop a formal attendance management program that includes the implementation of policies and procedures to reduce absences, methods for monitoring absences for different employee groups of the school board, and the production of periodic attendance reports to inform the executive committee and trustees of the efficiency of attendance management programs and methods.

- The HR department should consider introducing exit interviews with employees who are leaving their positions.

- The school board should formally document the annual staff allocation process to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees.

- The school board should consider comparing its staff allocation costs with those of other school boards with a similar funding model in order to ensure an efficient use of resources.

Financial Management

The school board has achieved positive results with respect to financial management due to the implementation of several leading practices, including the following:

- Financial policies are posted on the Board's website and are subject to a documented and systematic review cycle.

- The finance department has processes to ensure compliance with financial policies. Administrative measures covering several financial operations, such as client invoicing, bank reconciliation, school fund auditing, school budget development and the calculation of salaries for budget or enrolment forecasts, were developed to identify the responsibilities of the finance department's staff and supervisor. Each administrative measure is signed by the concerned staff member and their supervisor.

- The school board has adopted an integrated financial system, which combines general ledger, accounts payable, accounts receivable, budget, purchasing, and recently, capital management modules.

- The school board has consolidated its banking activities with a single institution to minimize its bank charges and maximize the interest rate on its surplus funds.

- The school board has a policy governing the purchasing of school board goods and services.

- An automated three-way matching process (purchase order, receipt/invoice and inspection) is used for the majority of school board purchases.

Recommendations

- The finance department should develop an annual departmental plan that includes departmental goals and priorities, measurable targets, specific timelines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the finance department's annual improvement plan is created, the school board should then consider presenting it to the board of trustees for approval at the same time as the periodic progress reports.

- The school board should consider regrouping the finance department's staff in one location in order to achieve economies of scale and improve the operational efficiency of the school board's management.

- The finance department should provide regularly scheduled finance policy and procedures awareness, training and skills development sessions.

- The finance department should document the annual budget development process in a policy in order to clarify staff roles and responsibilities, while making the process more transparent for trustees.

- The school board should consider documenting the risks linked to the budget and formally sharing them with trustees who are unable to attend meetings, so that they are also aware of the potential risks, the status of risks and proposed mitigation strategies.

- The finance department should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report.

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

- Once the independent internal audit function is created, the school board should ensure that internal audit plans are clearly documented and recommendations are followed up and acted upon by management.

- Management and the board of trustees should consider having external advisors to contribute to the effectiveness of the finance and audit committee.

- The Board should develop an investment policy to reduce idle cash, in accordance to the *Education Act*.

- The finance department should develop periodic reports on the Board's cash position and the results of future investment activities, and share them with the board of trustees.

- The finance department should consider using electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined.

- The school board should participate in more purchasing consortia in order to increase savings.

- The finance department should define purchasing levels of authority that are commensurate with job title/role in its purchasing policy. Once the purchasing levels of authority are established, the department should ensure that they are communicated to staff and develop a monitoring process for this policy.

- The school board should consider extending the use of credit cards within the school board in order to shorten the procurement timeline and reduce the number of purchase orders and bills to pay to suppliers.

- The finance department should continue to increase its use of electronic funds transfer (EFT) payments to all appropriate suppliers, to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.

School Operations and Facilities Management

The maintenance and facilities departments in charge of school operations and facilities management have adopted many leading practices in their activities, including the following:

- The school facilities department has an annual training program for its custodial and maintenance staff that supports skills development and promotes occupational health and safety.

- The school facilities department has developed a custodial allocation model for the optimum use of resources for custodial activities.

- The school facilities department has developed a cleaning guide for custodians that identifies their daily, weekly, monthly, yearly, periodic and minor tasks, and the responsibilities of custodians, principals and supervisors. The maintenance guide is for appraising custodial staff and handling potential complaints from facility users or custodians.

- The school board has developed a multi-year maintenance plan that addresses its preventative, critical and deferred maintenance, in accordance with the Board's standards. The Board's maintenance and renewal activities are re-assessed annually through individual school assessments.

- The facilities department has tools enabling it to track and control major cleaning and maintenance equipment.

- To address air quality problems, the facilities department is equipped with an air quality tester that allows the school board to save costs by reducing visits from external specialists or consultants to conduct tests or measure air quality in schools.

- The facilities department has taken many energy management measures such as having an external consultant conduct an energy audit of all its facilities, as well as implementing an energy efficiency committee composed of various school board stakeholders, which discusses the manner in which the Ministry's energy efficiency subsidies should be used in schools.

- The school board has an approved pupil accommodation review policy.

- The school board has a multi-year capital plan and a capital liquidity template that were approved by the Ministry.

- The facilities department has a list of approved contractors.

Recommendations

- The facilities department should develop an annual departmental plan that includes departmental goals and priorities, measurable targets, specific timelines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the facilities department's annual improvement plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.

- The facilities department should carry out its project to update its organizational chart and its staff's job descriptions. A detailed organizational chart of the facilities department should be publicly accessible via the school board's website, and the job descriptions should be well understood by all staff members.

- The school board should also regularly compare the organization of its maintenance and custodial activities with that of similar or contiguous school boards.

- The energy efficiency committee should develop a multi-year energy management plan that includes measures to be implemented and the tools to monitor and manage the plan. The school board should also present a formal annual report to the trustees on the conservation savings achieved against the multi-year energy management plan.

- The school board should communicate successful conservation initiatives to schools.

- The facilities department should update the ReCAPP database more regularly to have a precise picture of the status and condition of school board facilities at any given time.

1. Background and Overview

1.1 School Board Profile and Structure

The Conseil scolaire de district catholique des Grandes Rivières is responsible for French-language Catholic education in schools covering an area of 25,000 square kilometres in the Timmins region. The Board provides elementary and secondary education for more than 7,000 students located in 32 elementary schools and 8 secondary schools.

The following table presents the main members of the Board's administration. Members of the administrative staff who report to the Director of Education are part of what the school board calls the "senior management team".
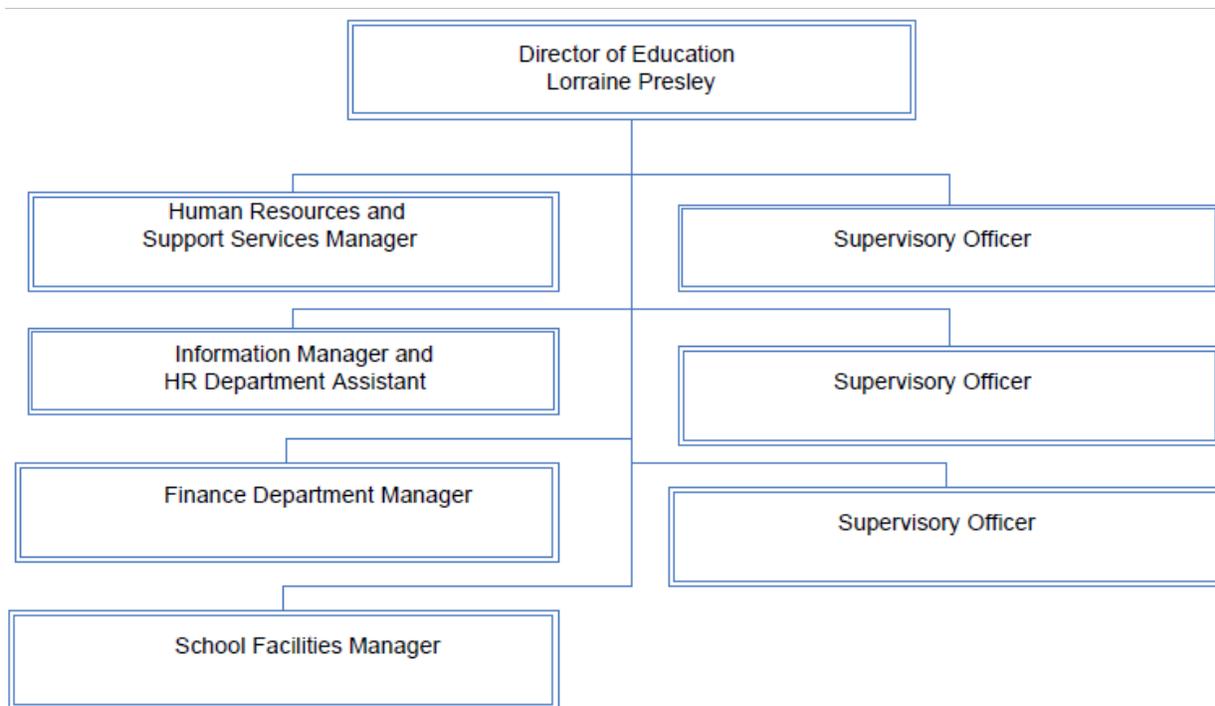
1.2 Key Priorities of the School Board

The mission and vision of Conseil scolaire de district catholique des Grandes Rivières are presented in the school board's 2007-2009 strategic plan.

Its mission is defined as follows:

[Translation] "Together, we commit to offer each student quality education that promotes personal development on all levels. We set ourselves apart by sharing and implementing our dual heritage of Catholic faith and Franco-Ontarian culture. By

showing our openness to the world, we prepare each student for present and future societies."

It has the following vision:

[Translation] "Our schools are recognized as dynamic, stimulating and safe learning environments. Through innovative leadership in education, we bring Catholic Francophones together. Our success is the result of the combined efforts of students, parents, staff members, partners and the community. The pride of belonging to our community contributes to each person's happiness and development."

In its 2007-2009 multi-year strategic plan, the school board defined four main priorities that are referred to as "components" in the remainder of the document:

1. Catholicity: to be an evangelical community, a liberating learning environment, and an agent in transforming society in favour of the Kingdom of God.

2. French proficiency: bring Catholic Francophones together to hand down, protect and promote French language and culture.

3. Quality in education:

    a) Literacy and numeracy

    b) Student success including high school graduation rate and special education students.

4. Community outreach: encourage and propose partnerships between schools, parents, the Church, as well as between various community, business and trade groups.

The school board has defined outcomes, performance indicators, as well as implementation strategies for each of those four components.

1.3   Student Achievement

The following charts illustrate the school board's EQAO and OSSLT results over the last six years.
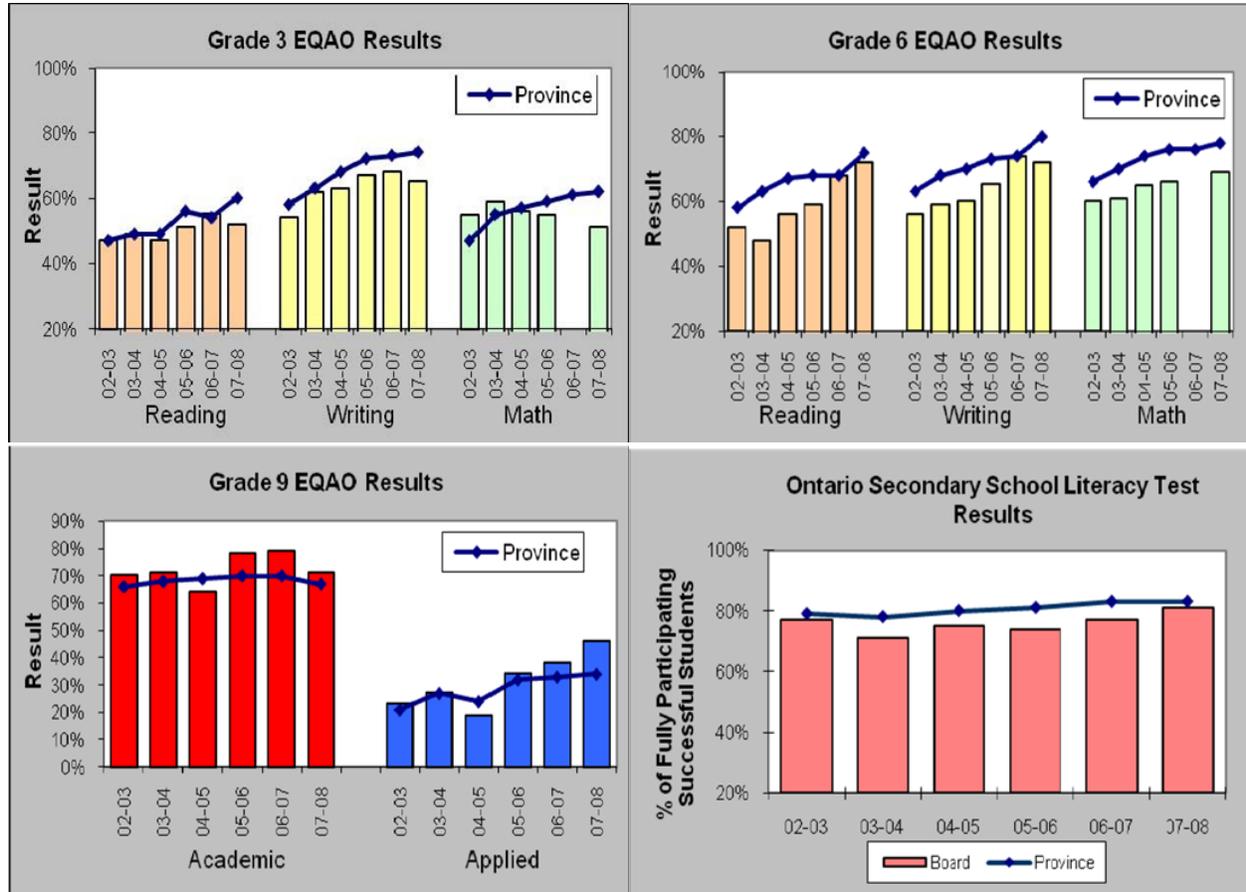
1.4   Fiscal Overview

Overall, the school board follows conservative fiscal policies to achieve a balanced budget.

Summary Financial Data (Revenues)

Revenues	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates	2009-10 Estimates
Legislative Grants	$79,224,771	$82,695,048	$85,978,844	$88,840,428
Local taxation	$14,640,782	$14,715,535	$14,855,303	$14,676,240
Board Revenues	$2,586,752	$2,740,015	$1,769,393	$1,448,050

Revenues	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates	2009-10 Estimates
Other Operating & capital Grants	$6,098,931	$4,045,821	$3,113,475	$2,139,220
Total Revenues	**$102,551,236**	**$104,196,419**	**$105,717,015**	**$107,103,938**

Summary Financial Data (Expenditure)

Expenditures	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates	2009-10 Estimates
Operating expenditures	$95,238,023	$92,223,516	$98,337,800	$98,890,047
Capital expenditures - Before transfers from reserves	$10,910,913	$9,346,512	$6,645,707	$7,253,758
Transfer to (from) Reserves	-$5,699,773	$2,649,380	$733,508	$614,170
Total Expenditures	**$100,449,163**	**$104,219,408**	**$105,717,015**	**$106,757,975**
In-year Surplus (Deficit)	**$2,102,073**	**-$22,989**	**$0**	**$345,963**

School Board Reserves and Deferred Revenues

School Board Reserve and Deferred Revenues	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates	2009-10 Estimates
Retirement Gratuities	$0	$0	$0	$0
Reserve for Working Funds	$1,569,668	$2,947,700	$2,947,700	$2,947,700
School Activities	$0	$0	$0	$0
WSIB	$0	$0	$0	$0
Miscellaneous	$1,834,461	$1,141,921	$1,141,921	$1,141,921
Pupil Accomodation Debt Reserve	$0	$1,271,348	$2,004,856	$1,885,518
GPL Reserve	$0	$0	$0	$0
Total Reserve Funds	**$3,404,129**	**$5,360,969**	**$6,094,477**	**$5,975,139**
Reserve for Classroom Expenditures	$0	$0	$0	$0

School Board Reserve and Deferred Revenues	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates	2009-10 Estimates
Special Education Reserve	$0	$0	$0	$0
Distant School Reserves	$0	$0	$0	$0
Pupil Accomodation Allocation Reserve	$0	$0	$0	$0
Program Improvement Reserve	$0	$0	$0	$0
Improved Access for Special Education Reserve	$0	$0	$0	$0
Other Operating Deferred Revenues	$0	$0	$0	$0
Proceeds of Dispositions Reserve- School Buildings	$0	$0	$0	$0
Proceeds of Dispositions Reserve- Other	$0	$0	$0	$0
MECR/ BECR Reserve	$0	$0	$0	$0
Education Development Charge Reserve	$0	$0	$0	$0
Other Capital Deferred Revenues	$0	$0	$0	$0
Total Deferred Revenues	**$0**	**$0**	**$0**	**$0**
Total Board Reserves and Deferred Revenues	**$3,404,129**	**$5,360,969**	**$6,094,477**	**$5,975,139**

1.5   Key School Board Statistics

The following table highlights key statistics for the school board.

Day School Enrolment

Day School Enrolment	2002-03 Actual	2009-10 Estimates
Elementary Day School ADE	5,673	4,323
Secondary Day School ADE	2,784	2,248
Total Day School Enrolment	**8,457**	**6,571**

Primary Class Size

Primary Class Size	2003-04	2009-10
% of Classes Less Than 20	69%	90%
% of Classes Less Than 23	91%	100%
Average Class Size - Jr/Inter	20,24	19,19
% of 3/4 Classes 23 & Under	100%	100%
% of Combined Classes	15%	20%

Staffing

Staffing	2003-04	2009-10
School Based Teachers	607	546
Teacher Assistants	113	140
Other Student Support	92	98
School Administration	41	35
School Clerical	55	55
School Operations	78	77
Other Non-Classroom	41	42
Total Staffing	**1,026**	**992**
Teacher - Pupil Ratio	**1:14**	**1:12**
FTE Staff per 1,000 Pupils (ADE)[1]	**121,3**	**151,0**
Total Salary & Benefits as % of Net Operating Expenditures	**82.8%**	**82.7%**

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

Special Education

Special Education	2003-04	2009-10
Special Education Incremental Expenditures	$6,793,730	$9,635,780
Special Education Allocation	$6,420,507	$7,906,750
Spending above Allocation (Reserve)	**$373,223**	**$1,729,030**

School Utilization

School Utilization	2003-04	2009-10
Number of schools	46	46
Total Enrolment (ADE)	8,457	6,571
School Capacity (Spaces)	13,919	13,972
School Utilization	**60.8%**	**47.0%**
Board Area (Km^2)	**24,630**	**24,630**
Number of Trustees	**9**	**9**

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 how policies and related procedures are generated and maintained;

- 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	No

Leading Practices – Governance and School Board Administration	Evidence of Adoption?
board has established clearly defined duties and responsibilities to support on effective working relationship.	

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.	No
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.	No
The director has established a formal succession plan to manage retirements and resignations of key managers/administrators.	No

Leading Practices – Governance and School Board Administration	Evidence of Adoption?
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 communication vehicles (e.g., websites, email, memos, town halls, etc.).	Yes
Key senior staffs from all functional areas are members and participants in departmental committees of provincial associations and Ministry workgroups.	Yes

Establishment of an Effective Governance Model

The Conseil scolaire de district catholique des Grandes Rivières is characterized by a positive relationship between the Chair of the board of trustees and the Director of Education, who work together closely to achieve the goals set by the school board. The board of trustees has nine members with six members having served an average term of three years and three members with over 10 years of experience. Once a year, a student is elected to sit on the board as a student trustee.

The duties of the board of trustees and the Director of Education are not currently documented in a governance policy. The school board uses the description of trustee duties stated in the orientation manual published by Ontario Public School Boards' Association (OPSBA) and distributed to new trustees.

In practice, the role of school trustees is to determine the school board's priorities, make recommendations to management based on the priorities, approve new hires and expenses, and revise the budget. The role of the Director of Education includes the development and the implementation of policies. As the sole employee on the board of trustees, the Director of Education serves as a spokesperson for the trustees.

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

The Board's current strategic direction was developed in 2004 with the introduction of the strategic plan for 2004-2009. The strategic plan, which was developed by the administration and validated by the board of trustees, identifies four main priorities, also called "components":

1. *Catholicity*

2. *French proficiency*

3. *Quality in education*

4. *Community outreach*

The components of the school board's strategic plan, described in more detail in section 1.2, Key Priorities of the School Board, were identified primarily by a survey conducted by an external consultant. A total of 1100 parents, 1100 students and 700 staff members of the school board participated in the survey in 2003.

As the 2004-2009 strategic plan is coming to an end, the school board conducted another survey with key stakeholders in February 2009. Approximately 100 parents, 100 students and 200 staff members were surveyed using the same questionnaire as in the 2003 survey, in order to identify trends between both periods. In the weeks following the operational review, the analysis of the results of the second survey should provide the school board with considerations for its strategic plan for the next five years.

The Board is supported by several annual improvement plans for academic services; however, it does not have improvement plans for non-academic services, such as finances, human resources or facilities.

Annual student achievement plans take a top-down and bottom-up approach. On one hand, the annual literacy and numeracy improvement plan is developed by the relevant heads of academic departments and by a staff member at head office in charge of language planning and the efficiency framework. On the other hand, improvement plans are also developed in each school by the principal and teaching staff based on the analysis of EQAO test results.

The Director of Education writes an annual report to inform the board of trustees and the community of the school board's results. As a next step, the school board could consider presenting the results in the report according to each component of the Board's strategic plan.

Decision Making Processes

The board of trustees' decision-making process is clearly described and documented. A documented code of procedures for board meetings was distributed to all trustees and describes the decision-making and organizational processes for board meetings. The code of procedures indicates how the agenda's content for scheduled board meetings is established as well as procedures for modifying it by board members. The code also defines the priority order for proposals and the deliberation process.

The board of trustees schedules meetings every month during the school year. Given the school board's large area of operation and the distance separating the trustees, meetings are conducted by videoconference. At least three face-to-face meetings are organized annually to overcome remoteness and build relationships between board members.

The board created two mandatory committees: the Special Education Advisory Committee (SEAC) and the Supervised Alternative Learning for Excused Pupils Committee. The board also appointed eight ad hoc committees and five non-mandatory committees. Among the ad hoc committees are the joint OSSTF, AEFO and CUPE committees, the financial direction committee, and the finance and audit committee. Other ad hoc committees include the advisory committee on the student success program (PARE), the parents' office advisory committee, and the language planning committee. The non-mandatory committees include the HR committee, the bargaining and grievance committee, the central region soccer committee, the strategic planning committee, and the policy committee. At least one trustee is selected annually to sit on each committee. Trustees who are non-members of the committees are invited to attend the meetings voluntarily. The list of the board's committees and their members are publicly accessible on the school board's website.

The Board has around 40 policies that are publicly accessible via its website. The Director of Education, supervisory officers[1] and department managers are responsible for developing, implementing and maintaining the policies in their respective fields. Policies are subject to a review cycle that is documented in the "Follow-up Method" section at the end of each policy. Board policies are reviewed at least once every three years. A committee composed of a school trustee, the Chair of the board of trustees and the Director of Education is in charge of reviewing existing policies and convenes once a month to recommend changes or propose new or revised policies to the board. The process for developing and modifying policies, including drafting, approval by the board of trustees and disclosure, is clearly documented in appendices 2 and 3 of the Board's metapolicy, which is publicly accessible via its website. The policy committee is supported by an employee at head office responsible for updating Board policies. The employee created a spreadsheet that indicates the dates the policies were adopted and revised. It also establishes links between all policies, so that any changes made to a policy appear systematically in policies associated with it.

Organizational Structure and Accountability

The organization of the Board's senior administration appears to be well founded and operating effectively. The senior administration team is composed of the Director of Education, three supervisory officers, the HR and support services manager, the

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[1] The Board's supervisory officers perform the same duties as superintendents of education.

information director and HR assistant, the finance department manager, and the school facilities manager. The team meets on every second Monday of the month. During the meeting, the supervisory officers and managers of non-academic departments can ask questions about the status of their respective files. The team can identify items to be submitted to the board of trustees for information or approval or items that need to be clarified in the board's monthly HR or financial reports.

The Director of Education meets different members of her academic team on a weekly basis. On the first Monday of every month, she meets the three supervisory officers and the persons responsible for various academic departments, including persons responsible for special education and language planning, the student success program (PARÉ) supervisor, the supervisor in charge of the Learning to 18 initiative, and the project manager for the Canada-Ontario agreement. On the third Monday of every month, the Director of Education and the supervisory officers meet the three school principal representatives for the Board's north, central and south regions for elementary schools, respectively, and a representative for all secondary schools covering the Board's entire territory. These meetings allow the school principal representatives, also known as LEAD representatives, to voice any questions and challenges they met in their region's schools or their respective panel. These meetings also allow the head office to convey information to schools through the LEAD representatives. The Director of Education and the supervisory officers attend a closed meeting on the fourth Monday of every month, during which they discuss items related to staff allocation or different reports prepared by the Board.

Any items requiring discussion or decision-making at board of trustee meetings are identified by the Director of Education during her weekly meetings with the senior management team. Those items are added to the tentative agenda, which is presented a week before the scheduled board meeting to the Chair or Vice-Chair for validation. The validated agenda is sent in paper form to school trustees 48 hours before the board meeting. Depending on the matters to discuss, additional documents containing further information can be sent before or along with the agenda. During meetings, an agenda may be changed by a majority vote of the board members in attendance.

The school board has not established a formal succession plan to manage retirements and resignations of key managers or administrators. In practice, the school board identifies candidates through an informal process and uses a manual entitled "Guide de la planification de la relève des cadres des conseils scolaires publics" from the Centre francoontarien de ressources pédagogiques.

The school board is partially decentralized. The finance and transportation departments are divided between the head office in Timmins and three points of service located in Hearst, Kapuskasing and New Liskeard.

A detailed organizational chart presenting the different departments and contact information of key management staff is published on the school board's website. As a next step, the school board could ensure that the mandate and description of each department are also presented on the website, and that an organizational chart for each department is available.

Stakeholder Engagement

The board of trustees and management proactively engage internal and external stakeholders on a regular basis. A variety of communication vehicles (website postings, emails, memos, press releases, school calendars, bookmarks, etc.) are used to ensure the participation of key stakeholders throughout the year. The school board also relies on its website to communicate with external stakeholders, by posting the Director of Education's annual report, minutes from board of trustee meetings or the school board's financial statements.

To improve its visibility, management developed a marketing plan describing different promotional and internal and external communication activities. Among its communication projects, the school board plans to review its website and other communication tools, such as business cards or information packages used by the school board.

In 2003 and 2009, the school board hired an external firm to conduct a series of surveys with more than 3,000 stakeholders, including parents, students and school board staff. By analyzing the survey results, the Board was able to state its mission, vision and values, as well as define priorities within the framework of its multi-year strategic plan.

The Board's management staff actively participates in various national and provincial forums including the Fédération nationale des conseils scolaires francophones (FNCSF), the Association franco-ontarienne des conseils scolaires catholiques (AFOCSC), the Council of Ontario Directors of Education (CODE), the Conseil ontarien des directions de l'éducation en langue française (CODELF), the Conseil ontarien des directions de l'éducation catholique (CODEC), the Regroupement national des directions générales de l'éducation (RNDGÉ), the Office provincial de l'éducation de la foi catholique de l'Ontario (OPECO) and the Comité de regroupements des évêques de l'Ontario. This ensures that the school board learns from and shares best practices from across the sector.

Recommendations

- The school board should clearly define and document the division of duties and responsibilities between the trustees and the Director of Education in order to foster effective working relationships.

- In the Board's annual improvement plan, management should define specific, measurable, timely, achievable and relevant objectives for both academic and non-academic services that demonstrate alignment with the school board's multi-year strategic plan. Management should consider submitting periodic progress reports with respect to the Board's annual improvement plan to the board of trustees.

- The Director of Education should review the school board's organizational structure to identify and document the costs and advantages of having a head office and three points of service within its territory compared to a centralized organization like the one adopted by most district school boards in Ontario.

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

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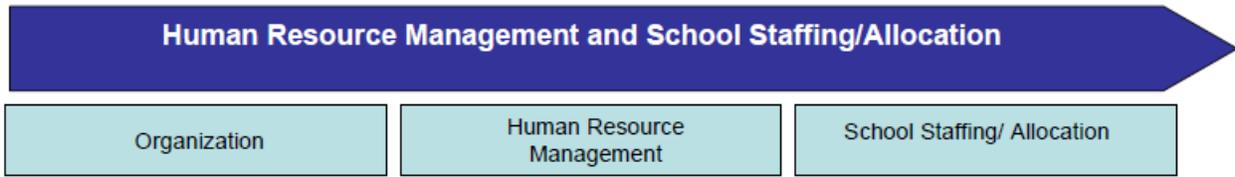
Effective management of human resources ensures an adequate number of qualified staff throughout the organization can perform their prescribed duties. Policies and procedures to develop staff are in place, through performance appraisals, professional development and support services. Staff allocations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

The following is a summary of our assessment of the school 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 school 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 school board's directions;

- Whether an annual plan setting out the goals and priorities and their alignment to the school board's strategic directions 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 organizations, 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 accountability.	No

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 has appropriate designations (e.g., Certified Human Resource Professional, etc.).	No

Monitoring and Communication of Policy

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.	No

Development and Reporting of Annual Goals and Priorities

The HR department works to maintain good relationships with all employee groups in order to support teaching and learning. The mandate of the department is not presented on the school board's website. In practice, the mission of the HR department is to serve the Board by maintaining healthy and efficient work relationships with its employees.

The HR department does not currently have an annual departmental plan stating its goals and priorities and incorporating measurable targets, specific timelines and identified responsibilities that are aligned with the annual board improvement plan. In practice, the HR department's goals for the current year include implementing evaluation procedures for support staff, updating job descriptions, reformulating evaluation forms with unions, and maintaining pay equity.

The HR manager submits a staff report to the board of trustees once a month. The report presents new hires, resignations, retirements, terminations, grievance updates, and any other subject that may have an impact on board decisions.

Organizational Structure and Accountability

The HR manager reports to the Director of Education and is a member of the administrative team. In managing the school board's human resources, the HR manager is currently supported by an HR administrator, an assistant administrator and an HR department assistant, who also serves as the information manager for all HR-related aspects of information systems such as databases containing staff information. The HR administrator is primarily responsible for managing social benefits and pensions, and performing daily follow-ups on staff. The assistant administrator is responsible for managing Workplace Safety and Insurance Board (WSIB) files, maintaining employee files, and supporting the hiring process by preparing job ads and receiving applications. The HR manager is directly involved in labour relations, negotiations and recruiting. She is in charge of coordinating teacher allocation with the finance department and the supervisory officers.

The roles and responsibilities of each HR staff member are clearly defined. There is a detailed, up-to-date organizational chart of the HR department; however, it not publicly accessible via the school board's website.

In addition to supervising two full-time HR employees, the HR manager also supervises the school board's support services staff, including five executive secretaries, a receptionist, an office clerk, a records officer, an educational support officer, a marketing officer and an administrative assistant.

Senior HR staff members have considerable experience at the school board; however, they do not have appropriate designations (e.g., Certified Human Resource Professional, etc.). The HR manager plans to become certified in labour relations at Queen's University by the end of September 2009.

Monitoring and Communication of Policy

HR policies are published on the school board's website. The school board has developed policies on teaching staff appraisals, staff recruitment and hiring, criminal background checks, modified work programs, leave procedures, discrimination and harassment in the workplace, etc. The policies are subject to a documented and systematic three-year review cycle.

The HR department communicates regularly with stakeholders on existing policies and HR measures through presentations to school principals during meetings that the administration holds three times a year with all school principals. The HR department

also communicates through information packages developed for personnel. To facilitate communication and ensure HR policies are respected, the department has developed a number of administrative measures that are communicated to staff through memos and emails or during meetings with school principals.

These various means of communication build awareness and understanding of the school board's HR policies and measures.

Recommendations

- The HR department should develop an annual departmental plan that includes departmental goals and priorities, measurable targets, specific deadlines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the HR department's annual improvement plan is created, the school board should then consider presenting it to the board of trustees at the same time as the periodic progress reports.

- The school board should encourage HR senior staff to obtain appropriate designations (e.g., Certified Human Resource Professional).

- The HR department should provide regularly scheduled HR policy and procedures awareness sessions.

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;

- Adequate systems and procedures are 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?
Recruiting policies and practices 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.	No
HR Management maintains and communicates formal disciplinary policies and procedures for all staff.	No

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 the School Board's Benefit Plans

Leading Practices – Human Resource Management	Evidence of Adoption?
HR Management periodically conducts independent compliance audits of the school board's insurance carrier to ensure adherence to benefit plan's 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 school 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
Confidential exit interviews are performed for all staff.	No

Staff Recruitment

The Board follows a recruiting and hiring policy that incorporates work equity principles and grants preference to persons who adhere to and support the Catholic faith, FrancoOntarian culture and the Board's mission. One of the recruiting policy's objectives is to hire persons who support the Board's mission and vision. The recruiting and hiring policy identifies the composition of selection committees according to the positions to be filled, the selection procedures and criteria, as well as the follow-up

methods. The policy prohibits all family relations or conflicts of interests between members of the selection committee and interviewed applicants. It also requires that applicants' references be verified. A separate policy on criminal background checks ensures that criminal history reports on all current and potential employees are verified.

Once a year, positions to be filled are identified by members of the administrative team. Supervisory officers identify staffing needs with respect to teaching and school staff, while non-academic department managers identify and communicate any additional staffing needs to the HR department. Hiring requests must be made through requisition forms that are approved by the HR manager. Any additions to the staffing plan are reviewed on a case-by-case basis and are systematically presented to the board of trustees for approval.

For permanent non-academic positions, the HR department begins by identifying applicants internally according to the applicable collective agreements. If the position remains vacant following an internal search for applicants, the HR department then looks for external resources by publishing job offers on the school board's website and, occasionally, in regional newspapers.

To attract new teaching candidates and increase its supply of substitute teachers, the school board relies mainly on the job fairs at the École des sciences de l'éducation of Laurentian University and the University of Ottawa, which are held at the end of January or beginning of February. During the fairs, an average of 70 applications is received. Potential candidates receive an information package about the Board and are invited to submit their CV. An executive secretary compiles the CVs in a table that lists the candidates by their location or qualifications. The table is sent to the supervisory officers who identify which candidates to interview, according to the needs of the schools in their region.

The same selection process is used for all staff positions. A selection committee is established for each position. The composition of the selection committee varies according to the positions and may include: a school trustee, the Director of Education, the supervisory officers, the principal or vice-principal, a teacher and members of senior staff. The school board maintains consistency in its staff recruitment and selection process through a standard evaluation criteria structure that is described in the recruitment policy and used by the selection committee.

As a next step, the school board plans to implement a standardized test system for candidates, namely with respect to French language knowledge and skills, to improve the quality and consistency of the Board's recruiting process.

Labour Relations

In September 2008, the Board negotiated four collective agreements with its employee groups: general education teachers and substitutes of elementary and secondary schools (general and substitute AEFO), maintenance workers and custodians (CUPE), and support staff (OSSTF). The collective agreements are managed by the HR manager. Since the beginning of 2009, the manager has continued implementing the new collective agreements, which namely include new allocation processes.

The HR manager maintains good relationships with the unions as she is in contact with union officers on a weekly or monthly basis.

The school board has joint committees in place. During joint committee meetings, which occur on an as-needed basis, members monitor compliancy with collective agreements and discuss potential issues or disputes.

Given the frequent contact between the HR manager and union officers as well as joint committee meetings held on an as-needed basis, fewer grievances have escalated to arbitration. In the past year, none of the 20 grievances have gone into arbitration.

Employee Performance Evaluation Processes

The school board has developed performance appraisal processes for all permanent teaching staff. These processes are supported by a formal administrative policy that has been posted on the Board's website. The HR manager is responsible for monitoring compliance with this policy.

The performance appraisal of teaching staff conforms to the current requirements of the Ministry of Education. As directed by the Ministry, the school board evaluates its experienced teachers on a five-year cycle at least. New teachers are reviewed during their first and second years as part of the New Teacher Induction Program.

The school board does not have a policy on performance appraisals for substitute teachers. In practice, short- and long-term substitute teachers are evaluated on an as-needed basis.

The school board does not currently have a policy governing the performance evaluation of non-academic staff, including school principals, supervisory officers, department heads, unionized support staff, or non-unionized support staff. In practice, school principals and department heads are evaluated every five years by supervisory officers, who in turn are evaluated every three years. Among support staff, only new members are evaluated during their probation period. Developing and implementing performance appraisals for nonacademic staff is one of HR department's primary objectives for the upcoming year.

As a next step to strengthen the evaluation process, the Board could organize training sessions for supervisors on evaluating the performance of different employee groups. Anonymous examples of evaluation reports could be provided to supervisors to increase their awareness of the best evaluation practices.

The Board does not have a policy on disciplinary measures. In practice, the school board has adopted progressive discipline practices. The school board's progressive disciplinary process first consists of a verbal notice, followed by a written notice detailing the expected changes in behaviour before disciplinary measures are taken, which, after several written notices, can include suspension or dismissal.

Attendance Management Processes/Programs

The school board does not have a policy on attendance or an official absenteeism management program. In practice, the Board has taken some initiatives, such as requesting a medical certificate after five consecutive days of absence and centralizing medical certificate processing at the head office. To manage absenteeism cases, the Board has included in some collective agreements a compensation clause for any sick days that employees do not take.

The Board's payroll department manually collects and records absenteeism data based on information faxed from the schools to the head office. Schools are required to submit all staff time sheets. Absenteeism data is currently used to make pay adjustments. Attendance is supervised if needed, when cases of misuse may occur; however, the school board does not regularly write analysis reports on the trends or causes of absenteeism.

The Board is implementing Smart Find, a software program that reports staff absences and finds substitutes automatically. Currently, principals and vice-principals are responsible for contacting substitutes when they need to replace a member of their staff. This process will be automated with Smart Find, since the computer will call the substitutes instead of the principals. The program will also contribute to HR functions by entering absenteeism data or tracking absenteeism. Smart Find will be operational before the end of the 2009 school year.

Management of HR and Payroll Data

As part of a consortium with other French-language school boards, the school board bought a SAP licence, which includes a payroll management module. The school board's payroll is managed by the school board. The payroll function is conducted by two payroll officers and their team who report to the finance department manager. The payroll for academic staff is conducted at the Kapuskasing point of service, while the payroll for non-academic staff is conducted at the New Liskeard point of service. The

payroll officers in Kapuskasing and New Liskeard are supported by two payroll clerks and a finance department clerk.

Personnel records containing the majority of information on school board employees are kept at the head office in Timmins and are updated by the HR department. Both the Kapuskasing and New Liskeard payroll departments have a file on each employee, which contains data solely pertaining to pay, such as the employee's years of experience and qualifications. In addition, the payroll department must submit any changes made to the employee's payroll file to the HR manager for approval.

The division of tasks between HR and the payroll department, the approval system for any changes made to personnel records by the HR department, as well as the use of two separate modules for payroll and the management of personnel records, are examples of best practices in terms of internal control.

The school board has developed effective processes to ensure that teacher qualifications and experience are formally tracked and updated. Teachers who have successfully completed courses resulting in a category change are required to send their QECO evaluations to the HR manager, who signs the evaluation to authorize the category change. A printed copy of the emails related to the category change and the QECO evaluation signed by the HR manager is added to the employee's file.

In 2000, an agreement reached with AEFO teaching staff and staff members of the Canadian Union of Public Employees (CUPE) confirmed that the collective agreement clauses met the requirements of the *Pay Equity Act*. In 2002, the Board developed a pay equity plan for non-unionized employees. In 2006, the Board developed a pay equity plan for FEESO support staff. Pay equity is maintained through position re-evaluation requests.

Management of the School Board's Benefit Plans

The school board offers a range of employee benefits. Unlike the other 11 Frenchlanguage school boards, the Board does not manage its employee benefit plan through the services of an insurance company in consortia with other school boards. The Board relied on the services of a consultant to determine the best value in employee benefit plans. On the basis of the consultant's analysis of premiums of different organizations, the Board selected the Great West Life assurance company. This company was selected because approximately 80% of medication is refunded through the National Formulary introduced by Canada Life Assurance Company in 1998. In 2004, Canada Life was purchased by Great West Life. According to the Board, averaging employee payments for medication to 20% reduces misuse and maintains premiums at a lower level compared to a 100% refund from the insurance company. The consulting company presents an annual report of the insurance company's

performance to the Board, thereby ensuring that the employee benefit plan is well managed.

The validity and accuracy of claims processing by the insurance company are not evaluated by an external consultant on a yearly basis. Errors on refund claims are identified by employees who in turn inform the HR department; however, an independent annual identification system reporting error increases and decreases has not been implemented.

A pamphlet developed by the insurance company informs employees of the school board of their benefits. Each new employee receives a hiring kit in which the pamphlet is inserted. The hiring kit also contains different forms that employees of the school board need to fill out in order to subscribe to the Great West Life plan. During the year, the HR department administrator updates any changes in personal information in the GroupNet program.

Monitoring Staff Satisfaction

The school board has carried out formal, general staff surveys to solicit feedback on the priorities of the Board or on general attitudes. The last survey with stakeholders of the Board and staff members was conducted by an external consultant in 2009. This survey, as well as the previous 2003 survey, identified the staff's level of satisfaction regarding various themes over time, including the recognition of accomplished work, cultural and pastoral activities, participating in the development of teaching strategies and in available training activities or participating in the development of school board policies. The Board intends to use these surveys to help the board of trustees in its multi-year strategic planning.

Offering continuous training to personnel is a leading practice for improving employee satisfaction. In 2007, the Board was one of the 16 Ontario school boards to receive a subsidy to organize training sessions for support staff. The Conseil scolaire de district catholique des Grandes Rivières received $250,000 after submitting the project. In order to use the subsidy efficiently, the HR department conducted a survey on training needs with support staff heads. The survey was followed by a questionnaire sent to all personnel to determine which training workshops best met the employees' needs. Training sessions were organized over a two-year period on the following themes:

- Personal growth: e.g., training on stress management and positive affirmation;

- Team work: e.g., training on communication techniques or team work;

- Technology: e.g., training on Excel, Trillium, Powerpoint, Word, First Class, etc.;

- Health and safety: e.g., First Aid training, WHMIS, elevated work, etc.

Trained employees evaluated the sessions they attended. The support staff training project highlights two leading practices in terms of managing employee satisfaction as well as in terms of project management, including pre- and post-evaluations performed by employees on the training sessions.

The school board does not currently conduct exit interviews with departing staff members.

Recommendations

- The HR department should complete its employee evaluation policy with policies on performance appraisals for different non-academic employee groups to ensure the consistency and transparency of its evaluation process for all school board employees.

- The HR department should develop and implement official disciplinary policies and measures for all employees.

- The HR department should develop a formal attendance management program that includes the implementation of policies and procedures to reduce absences, methods for monitoring absences for different employee groups, and the production of periodic attendance reports to inform the executive committee and trustees of the efficiency of attendance management programs and methods.

- The HR department should consider conducting exit interviews with employees who are leaving their positions.

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 Staffing and Allocation

Leading Practices – School Staffing/Allocation	Evidence of Adoption?
Policies and procedures govern the annual staff allocation process.	No

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
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 a student-needs analysis.	Yes

Benchmarking Costs with Other Boards and Funding

Leading Practices – School Staffing/Allocation	Evidence of Adoption?
Staffing costs are compared with similar school boards and the funding model to ensure efficient use of resources.	No

Planning and Processes for Annual Staffing and Allocation

The Board has not established a policy governing the determination of total needs and staff allocation in schools. In practice, the Board mainly bases its staffing procedures on the allocation processes outlined in the collective agreements.

Staff allocation is developed in conjunction with the Director of Education, supervisory officers, academic department managers, the HR manager, school principals and

viceprincipals, the facilities manager, the financial controller and the finance department manager. The enrolment forecasting process is developed on a school-by-school basis, and considers both a top-down (Board level, trend analysis) and a bottom-up (local, schoolby-school) approach.

Teaching staff allocation is based on enrolment forecasts produced by the financial controller starting in January. The controller requests regional enrolment forecasts for elementary schools from the supervisory officers, who compile enrolment data by consulting school principals in their respective regions. A supervisory officer is responsible for providing enrolment forecasts for all secondary schools. Enrolment forecasts are based on current enrolment and the number of new students registered. Kindergarten enrolment forecasts are based on January registrations and updated throughout the year. The Board's four continuing education centers are also consulted to collect enrolment data and review forecasts. The allocation of special education teaching staff is based on a detailed evaluation of students' needs and the subsidies that will be received. The evaluation is conducted jointly by school principals, the head of the special education department and the finance department.

To determine the non-academic staff needs in schools, the Board has established full-time equivalent (FTE) calculations for the following Board-approved functions in each school:

- Secretarial services

- Library services

- Lunch supervision

- Morning supervision

Every year, based on the calculations, the HR department assistant creates an Excel spreadsheet, which presents the number of positions for each function in each school and the total number of positions for each function in the school board.

The facilities department has developed calculations to determine custodial staff and skilled worker needs. These calculations are described in the maintenance department section.

The finance department manager consolidates the forecasts for the allocation of academic and non-academic staff and prepares a preliminary allocation report. This preliminary allocation is reviewed by the Director of Education and then presented to the supervisory officers and HR manager. Following these consultations, the preliminary allocation is reviewed and finalized around March 31, and is presented to the board of

trustees for approval in April. The approved staffing plan is then integrated into the budget forecasts submitted to the board of trustees in June.

Monitoring and Reporting on Staff Allocation

The school board's administrative team is responsible for ensuring that school staffing is carried out according to Ministry directives on matters such as class size, preparation time and collective agreement requirements. Members of the administrative team are jointly responsible for monitoring staff allocation. The Director of Education, the supervisory officers and the finance department manager are responsible for ensuring that class size in elementary schools is limited to 20 students and that the preparation time set out in the collective agreements for the upcoming year are considered in the staff allocation. Compliance of staff allocation with various requirements, namely those related to collective agreements, is monitored by the HR manager, who compares actual and planned allocations on a regular basis.

The Board develops a conservative staffing allocation plan to avoid surplus staff, and periodically follows up on the original allocation plan by monitoring actual staff allocation. Every year, the Board reduces enrolment forecasts by 2% with respect to planned enrolments to avoid surplus staff. In September, the Director of Education reviews staff allocation based on actual enrolment and presents a report to the board of trustees that summarizes changes between the approved allocation and the actual allocation for the upcoming school year.

Benchmarking Costs with Other Boards and Funding

In 2000, the finance department manager compared the average salary and the ratio of positions in the finance and HR departments per 1000 students between the 11 Frenchlanguage school boards. Besides this study, the school board does not regularly benchmark HR costs with those of other boards.

Recommendations

- The school board should formally document the annual staff allocation process to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees.

- The school board should consider comparing its staff allocation costs with those of other school boards with a similar funding model in order to ensure an efficient use of 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
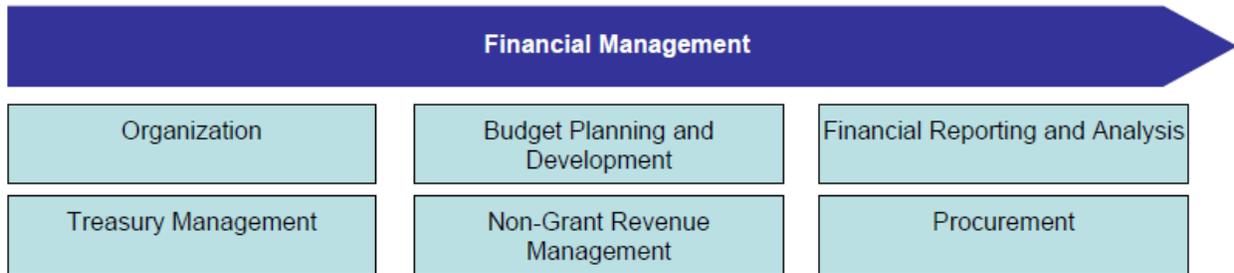
The financial management of the school board contributes to the efficient and effective use of fiscal resources. Financial management ensures that the annual budget is developed within the Ministry's allocation and is aligned with student achievement targets, and that appropriate financial policies and procedures are in place to manage resources.

The 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 school board stakeholders reflects the approved goals/priorities relating to student achievement.

The following is a summary of our assessment of the school 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 school 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;

- Financial services branch support of the overall goals/priorities and accountability measures established by the school 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.	No

Organizational 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.	No
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.	No

Development and Reporting of Annual Goals and Priorities

The finance department manager supervises finance activities and school bus transportation. The finance department's mandate and objectives are not posted on the school board's website. In practice, the mission of the finance department is to serve the school board by managing financial statements, the Board's insurance plans, budgets, payroll, purchases and associated audits.

The finance department does not currently have an annual departmental plan stating its goals and priorities and incorporating measurable targets, specific timelines and identified responsibilities that are aligned with the Board's strategic plan. In practice, the finance department's objectives for the current year include reviewing job descriptions, redistributing work between senior management in the department, and implementing SAP training.

Every month, the finance department manager presents a financial report to the board of trustees. The monthly report contains the approved budget for each category, actual expenses, the discrepancy between budgeted and current expenses in dollars and percentage, and explanations for possible overbudgeting. The report also presents specific information requested by the trustees:

- A list of the Board's accounts payable of over 15,000$;

- A list of the Board's accounts payable for suppliers located outside the province;

- A list of the Board's accounts payable for suppliers located outside of Canada;

- A list of payments made by method of payment (cheques, handwritten cheques, electronic transfers, pre-authorized payments);

- The payroll for each point of service and employee group (teaching staff, support staff, occasional workers).

Based on these reports, the board of trustees approves payments for accounts payable and the school board's monthly salary payments.

Organizational Structure and Accountability

The finance department manager reports to the Director of Education and is a member of the senior management team. The finance department manager sits on the finance and audit committee to which he reports twice a year.

The finance department manager is supported by a financial controller, a school bus transportation coordinator, a payroll officer for academic staff, a payroll officer for nonacademic staff, and an accounts payable officer. The finance department is decentralized. The staff members are located in four areas:

- The finance department manager, the accounts payable officer and two financial accounting clerks are located in Hearst;

- The school bus transportation coordinator in charge of the northern region, the payroll officer and two payroll clerks for academic staff, and a financial

accounting clerk, acting also as a receptionist, are located in the Kapuskasing point of service;

- The school bus transportation officer in charge of the southern region, the payroll officer and two payroll clerks for non-academic staff, and a financial accounting clerk, acting also as a receptionist, are located in the New Liskeard point of service;

- The school bus transportation officer for the central region, the financial controller, the coordinator of accounting and budgeting operations, the finance department administrator, and a financial accounting clerk are located at the head office in Timmins.

The duties and responsibilities of each member of the finance department staff are well-defined. There is a detailed, up-to-date organizational chart of the HR department; however, it not publicly accessible via the school board's website.

Every day, the finance department manager, the controller, the school bus transportation coordinator, the payroll officers and finance department staff share information about priorities and initiatives within the department. The finance department manager requested staff members to c.c. him on their emails. Every week, the finance department manager sends an email to the Director of Education, the supervisory officers, department heads and all finance department staff to inform them of his weekly schedule. A team-building evening is organized once a year to encourage teamwork and cooperation, despite the department's decentralization.

Several staff members have appropriate financial designations or relevant experience to perform their roles.

Monitoring and Communication of Policy

The department maintains several financial management policies for purchases, community organization requests, corporate credit card use, advertising expenses and advocacy. The finance department has processes in place to monitor finance policy compliance. Administrative measures covering several financial operations such as client invoicing, bank reconciliation, school fund auditing, school budget management and the calculation of salaries for budget or enrolment forecasts, were developed to identify the responsibilities of the finance department's staff and supervisor. Each measure is signed by the concerned staff member and their supervisor to ensure that staff is aware of the Board's expectations regarding compliance with rules and policies in effect.

Finance department policies are accessible on the Board's website and are subject to a documented and systematic review cycle.

Besides for SAP training, which was offered a few years ago when the integrated financial system was introduced, and informative emails regularly sent to Board employees, the finance department does not currently offer formal awareness or training sessions about finance matters to school board employees.

Recommendations

- The finance department should develop an annual departmental plan that includes the department's goals and priorities, measurable targets, specific timelines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the HR department's annual improvement plan is created, the school board should then consider presenting it to board of trustees at the same time as the periodic progress reports.

- The school board should consider regrouping the finance department's staff in one location in order to achieve economies of scale and improve the operational efficiency of the school board's management.

- The finance department should provide regularly scheduled finance policy and procedures awareness, training and skills development sessions.

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.	No
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 all significant risks during budget planning, and develops strategies to mitigate the risk of spending beyond authorized/budgeted levels.	No

Annual Budget Development Process

The annual budget process at the school board is currently neither documented nor clearly communicated to stakeholders. The school board does not have a formal budget calendar presenting deadlines to meet or different staff members' responsibilities in the budgeting process.

In practice, the Board's budgeting process starts at the end of January when the finance department manager meets the Director of Education and trustees to identify the priorities for the upcoming year within the framework of the strategic direction committee. This meeting is followed by a consultation in February with supervisory officers and department heads to identify priorities by groups of schools, theme or

department. After the consultation, at the end of February or beginning of March, the finance department manager and the Director of Education determine which items to include in the preliminary budget forecast. The next step in the budgeting process is to identify the amount of the budget reserved for staff allocation.

Teaching staff allocation is based on enrolment forecasts prepared by the financial controller starting in January. The controller requests regional enrolment forecasts for elementary schools from the supervisory officers, who compile the data by asking principals in their respective regions (North, South, Central) for planned enrolments in their schools. A supervisory officer is responsible for providing enrolment forecasts for all secondary schools. Enrolment forecasts are based on current enrolment and the number of new students registered.

To determine non-academic staffing needs in schools, the Board has established full-time equivalent (FTE) calculations for the following Board-approved functions in each school:

- Secretarial services;

- Library services;

- Lunch supervision;

- Morning supervision.

Every year, based on the calculations, the HR department assistant creates an Excel spreadsheet that presents the number of positions for each function in each school and the total number of positions for each function in the school board. The facilities department has developed calculations to determine custodial staff and skilled worker needs. These calculations are described in the maintenance department section.

The finance department manager and his team consolidate the forecasts for allocating teaching and non-teaching staff and prepare a preliminary allocation report. The preliminary allocation is reviewed by the Director of Education and then presented to the supervisory officers and HR manager. Following these consultations, the preliminary allocation is reviewed and finalized around March 31, and is presented to the board of trustees for approval in April. The board-approved allocation plan is integrated into budgeting forecasts in an Excel spreadsheet containing subsidies for the upcoming year that were previously entered from the Ministry of Education's technical paper.

Except for staff allocation forecasts, forecasts for other expenses, such as renovation and operational expenses, are identified by department heads who share their forecasts with the finance department manager around February. The finance department manager and the Director of Education evaluate the budget requests based on the

department's budget utilization or project for the current year, and the relevance of the budget for the upcoming year. A report summarizing changes between the current year and last year's budget clearly identifies expense increases, decreases or freezes. The finance department manager presents this report and the preliminary budget forecast to the finance and audit committee in April. Once the budget forecast is completed, it is presented to the board of trustees for approval during a scheduled meeting in June. Then, the finance department updates the EFIS if needed and submits the budget to the Ministry of Education by June 30.

The budget is then reviewed in October and November based on actual enrolment and current information. The revised budget is presented to the board of trustees for approval in December.

Enrolment Forecasting Linked to Budget Development

The Board has established neither a policy nor a detailed calendar governing the determination of total needs and staff allocation in schools. In practice, the school board relies on an integrated top-down and bottom-up approach. Management communicates school and departmental needs to the head office, which uses standardized formulas to determine the allocation of resources for certain departments. In practice, the Board follows a conservative staffing approach by reducing annual enrolment forecasts by 2% to avoid surplus staff.

The Board has also developed enrolment forecasts over a ten-year period. These forecasts are based on five-year trends with regard to the ratio of registrations to births in each of the Board's municipalities.

Identification of Risks and Mitigation Strategies

According to the finance department manager, the Board mainly faces the risk of purchasing beyond budgeted levels for broken equipment (e.g., a defective photocopy machine) or following unforeseen events (e.g., a fire).To mitigate this risk, the finance department keeps a contingency fund in the maintenance budget.

The finance department verbally informs the trustees of any potential risks during the budget development process. Budgetary risks are currently not documented.

Recommendations

- The finance department should document the annual budget development process in a policy in order to clarify staff roles and responsibilities, while making the process more transparent for trustees.

- The school board should consider documenting the risks linked to the budget and formally sharing them with trustees who are unable to attend meetings, so that they are also aware of the potential risks, the status of risks and proposed mitigation strategies.

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 school board activities;

- Identify opportunities to support continual improvement in the effectiveness and efficiency 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 Financial Reporting Accountability

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.	No
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 audit plans are clearly documented. Internal audit report recommendations are followed up and acted upon by management.	No
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 Board uses an integrated financial system to record, track and report financial data. The Board bought a SAP licence as part of a consortium with 10 other French-language school boards.

The system integrates general ledger, accounts payable, accounts receivable, budget, purchasing modules, HR and payroll modules. The financial system facilitates variance analysis and management reporting. The Board has recently added a capital management module.

The finance department manager prepares the account table in the financial system and manages the system's access privileges. The financial accounting clerk at the head office creates the client accounts. Supplier accounts are created by the accounts payable officer. Payroll officers are responsible for recording pay results in the general ledger.

The financial system allows budget holders to print their own budget tracking reports at any time. Throughout the year, budget holders can compare incurred expenses to the budget (forecast), potential overbudgeting, commitments, as well as the number of current purchase orders in their schools' or departments' cost centers.

The finance department created a SAP training binder. The accounts payable officer or a school secretary who has received training on the Board's financial system provides SAP training to new employees.

Interim Financial Reporting Accountability

The finance department manager produces monthly financial reports for the board of trustees.

The Board's interim financial reports include budgeting forecasts submitted to the Ministry in June, revised forecasts and actual data on the current year's expenditures and revenues. Budget utilization for each item (actual expenditures compared with budget forecasts) is expressed as a percentage. Explanatory notes are provided for the different expenditure and revenue categories, as well as over- and under-budget results.

The format of monthly or quarterly financial reporting varies significantly among school boards. As with other school boards in the province, the Board's interim financial reporting can be enhanced to provide additional information to support informed decision-making. A more informative report would include a comparative percentage for each expenditure/revenue category. This would reflect what the "expected spending to date" should be, relative to either historical averages, prior year's experience or, in the case of salaries and benefits, the number of staff and pays processed to date.

The Director of Education and the Chair of the board of trustees sign the financial statements, but not the interim financial reports. While they do not sign interim financial reports, they do sign the minutes of the meetings of the board of trustees at which different financial reports are approved.

The Board meets, as much as 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 the school board are operating effectively and in compliance with policies and procedures. The Board does not currently have an internal audit function.

Developing an internal audit function would assist the administrative council and the board of trustees in their overall governance and accountability roles. The internal audit function could also help develop performance measures and indicators for programs and services. The function should report to the school board's finance and audit committee. The annual audit plans would be presented and approved by the committee, and all reports would be presented to the committee.

Along with significant changes in accounting in recent years, the complexity of the annual financial statements is increasing. Audit committee members must understand what constitutes sound internal accounting and operational control processes. Consideration should be given to adding external members who can act as advisors to the finance and audit committee. The advisors would not be voting members, since current legislation recognizes only trustees as voting members on Board's standing committees. The professional backgrounds of the external members could include

accountants, lawyers or other professionals, depending on the needs of the committee and its mandate. This would ensure that an objective third-party view is applied to the review of financial statements, the auditor's report and in-year reports produced by management. The school board does not currently have external members on the finance and audit committee.

The mission of the school board's finance and audit committee consists of:

- Reviewing financial statements and recommending their approval;

- Reviewing the external auditor's recommendations;

- Reviewing changes in financial policies and recommending their approval to the board of trustees.

The external auditor presents the audit plan to the finance manager and controller. The annual reports and the management letter issued by the external auditor are presented to the finance and audit committee and the board of trustees by the external auditor. The finance manager informally reports to the board of trustees on any measures taken with respect to the auditor's recommendations for change.

As a next step, the school board should consider asking the external auditor to present his or her annual audit plan to the finance and audit committee or to the board of trustees. The Board could also formalize the feedback process on the actions taken to address the external auditor's recommendations for change through an annual report to the board of trustees.

Recommendations

- The finance department should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report.

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

- Once the independent internal audit function is created, the school board should ensure that internal audit plans are clearly documented and recommendations are followed up and acted upon by management.

- Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the finance and audit committee.

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.	No
Cash management activities consolidated with a single financial 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*.	No
Management periodically compares the school board's banking terms and conditions to those of similar school boards.	Yes
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 consolidated the school board's cash management activities with a single institution that was selected through a tendering process issued as part of a consortium with other French-language school boards located throughout the province in June 2008.

The school board does not have an investment policy that refers to the provisions of the *Education Act*.

The school board only has one account. The school board benefits from a prime rate on the average monthly cash balance.

Cash balances are monitored weekly. Bank reconciliations are performed weekly by the financial accounting clerk and verified by the financial controller. An administrative measure detailing bank reconciliation procedures is signed by the financial accounting clerk and the financial controller.

The Board does not have periodic "cash position" reports on the anticipated accounts payable, payroll, cash flow from the Ministry and tax collections. These reports could be used to identify surplus funds for long-, medium- and short-term investments.

The school board's key banking relationships were last reviewed in 2008. Since then, the Board has not periodically compared its banking terms with those of similar-sized Frenchlanguage school boards since they do business with the same banking institution as the Board.

The required documents relating to agreements and contracts with financial institutions are classified systematically in fire- and water-resistant safes. The school board has procedures in place to prevent unauthorized wire transfers, such as use of passwords, a limited number of authorized personnel (two), and dual cheque authorization.

The Board maintains reserve funds to attend to unforeseen circumstance. The finance manager must obtain the board of trustees' approval to use reserve funds. Over the last years, the Board used the reserve funds on two occasions: to cover a deficit in 2006-2007, and to finance some of the Board's non-financed projects in 2008-2009. In the long term, the board of trustees and the school board administration should consider establishing a guideline or a policy on a healthy reserve level for the Board, and consider developing a plan to replenish the working fund reserve, as required.

Management of School-Based Funds

Schools are responsible for their own bank accounts and must use the same banking institution as the school board. In practice, the Board limited the number of bank

accounts to one account per school with the exception of schools that hold bingos and raffles.

Banking in elementary and secondary schools is managed through the banking management application (AGB) in SAP. This banking module allows each school to post all revenues and expenses according to their respective category: educational school trips, school fees, and fundraising events. Principals and secretaries were trained to use the AGB upon its introduction two years ago.

The school board has not adopted a fundraising policy. The school board is currently working on developing a binder containing information and procedures on managing fundraising. The binder should explain general bookkeeping principles, the required controls for bank deposits and withdrawals, and accounting methods for financial transactions to school principals and secretaries.

In the meantime, school principals were made aware of the importance of implementing and following good practices for the management of school funds through presentations by the finance department in meetings that convene school principals three times a year. School principals also received the AGB user manual that describes different types of accounts and procedures to follow for various operations such as creating supplier accounts or making cheque payments.

Schools were instructed to perform monthly bank reconciliations that are revised and signed by principals and then faxed to the Board's head office four times a year. During the year, the coordinator of accounting and budgeting operations follows up with the schools about received information.

External auditors do not currently perform audits in the Board's schools. The finance department's goal for this year is to perform an internal audit in half of the Board's schools.

Recommendations

- The Board should develop an investment policy to reduce idle cash, in accordance to the Education Act.

- The finance department should develop periodic reports on the Board's cash position and the results of future investment activities, and share them with the board of trustees.

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 school board. The school board receives Education Programs – Other (EPO) funding from the Ministry for specific initiatives, which requires it 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 and 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 – Non-Grant Revenue Management	Evidence of Adoption?
Electronic registration and payment system are used where appropriate (e.g., ConEd, permitting of facilities, leasing, etc.).	No
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
School board budget identifies revenue and expenditure for each EPO program. Management monitors activity to ensure compliance with terms and conditions.	Yes

Policies and Procedures and Planning to Support Non Grant Revenues

The school board has the following sources of non-grant revenues, which represent an average annual amount of about $2,000,000:

- Community use of schools;

- Daycare operations;

- Leasing facilities;

- Continuing education.

The finance department estimates the amount of non-grant revenue every year using historical data. Then, the data is integrated into the school board's overall budget.

The Board is establishing a policy on community use of school facilities to promote access to school premises outside of school hours by non-profit community organizations. The fee schedules for community use of schools and continuing education classes are not accessible on the Board's website; however, it is available in paper format. Activities such as the leasing of facilities and daycare services in school board facilities are subject to formal agreements that include fee schedules.

The finance department performs a periodical audit of non-grant revenue with respect to board-approved budgeting forecasts.

Procedures for all Non-Grant Revenues

The school board currently does not use an electronic registration and payment system for its non-grant revenue. All payments for non-grant revenue are currently made by cheque.

EPO grants received by the school board are assigned to the supervisory officers and project leads. The finance department creates a new project/account code in SAP for each EPO grant. The project lead closely monitors the account and tracks in-year expenses. For the senior management meeting, the financial controller prepares a monthly report of incurred expenses for each EPO project compared to the budget. In addition, a calendar presenting the deadlines for submitting Board reports to subsidizing authorities was established to ensure that the Board meets their requirements.

Recommendations

- The finance department should consider using electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined.

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 school 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	Evidence of Adoption?
Approved procurement policies and practices are clearly communicated to staff with purchasing authority, and are periodically reviewed and updated.	Yes
Vendor selection criteria include elements other than lowest cost, such as total cost of ownership, value, and quality and competitive procurement (including the use of public advertising for RFPs 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	Evidence of Adoption?
The procurement strategy includes the participation in consortia/cooperatives for cost savings.	No
Management evaluates and develops strategies to increase purchasing power and minimize the cost of goods and services procured.	Yes

Purchasing Levels of Authority

Leading Practices	Evidence of Adoption?
Purchasing authorization levels are commensurate to job title/role, and are monitored for compliance by a supervisor or department head.	No

Policies and Procedures for PCard/Corporate Card Use

Leading Practices	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	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 for Greater Efficiency

Leading Practices	Evidence of Adoption?
Management maximizes use of electronic funds transfers (EFT) for payments.	No

Procurement Policies and Procedures

The school board follows a policy that regulates purchases, invitations to tender and bids. This policy is available on the school board's website.

As the policy describes, the board's procurement objective is to acquire the best quality goods and services at competitive prices, preferably from local companies, through a transparent, competitive process that respects the Board's vision, mission and values. The policy mentions the board's priorities regarding purchasing strategies, such as buying in bulk and in consortia, its commitment to conduct transactions in French, and

favouring services by local companies or ecological products with similar prices, quality or efficiency.

The Board participates in several purchasing consortia to benefit from savings that can be made by purchasing large quantities. The school board also ensures that purchasing decisions are made with a focus on the total cost of ownership throughout the life cycle of the product, rather than just the cost of acquisition. In its recent invitation to tender for computers, the Board evaluated suppliers not only based on price, but also on the performance of the operating systems, the quality of work done in the past, and whether the supplier is located within the Board's territory.

The school board has approved policies in accordance with the direction given by the Ministry in the spring of 2007. The following policies have been adopted and posted on the school board's website in June 2008:

- Use of corporate credit cards

- Advocacy

- Advertising expenses.

The purchasing policy states that for all purchases of more than $2,000, a purchase order must be filled out through the Board's financial management system. Purchases of more than $50,000 must be authorized by the board of trustees. To make direct purchases below $2,000, staff members must obtain permission by filling out a requisition form. To ensure compliance with the purchasing policy, the finance department implemented two levels of approval for purchase orders. Purchase orders entered in SAP must be approved by principals or a member of the head office staff and the finance department manager. To avoid secretaries from potentially using the principal's password in SAP to approve purchase orders, school principals are required to record and sign authorized purchasing orders on paper. For direct purchases, the accounts payable officer ensures that employees comply with the policy by verifying that the invoice for each purchase is matched with a requisition form approved by the purchaser's supervisor.

The purchasing policy along with its procedures and forms are accessible on the Board's website. A memo is sent to the staff to inform them of any changes when the documents are reviewed.

Participation in Buying Consortia

The Board participates in a limited number of purchasing consortia, mainly with other French-language school boards. The Board used the purchasing consortium of the Frenchlanguage school boards for the acquisition of a SAP licence and a

teleconferencing system, for banking negotiation purposes, and for acquiring labour relations services.

Except for its purchasing consortium with French-language school boards, the Board does not participate in purchasing consortia for acquiring natural gas, transportation services, school supplies or maintenance products. At the time of the operational review, consortium purchases were limited to acquiring electricity through the Ontario Education Services Corporation consortium.

The Board adopted a strategy for establishing contracts with suppliers for the following services: bus transportation for school trips, taxis, hotel rooms and car rentals. The Board drew up contracts with various suppliers within its different regions to encourage the local economy.

Purchasing Levels of Authority

The policy regulating purchases, invitations to tender and bids states that all departments must adhere to the following limits for securing supplier quotations:

- From $0 to $1,999, suppliers are selected from the list provided by the board.

- At least three verbal price offers are required to purchase or lease goods and services when the estimated total cost is over $1,999.99, but does not exceed $4,999.99.

- At least three written quotations are required for any purchase or lease of goods and services when the total estimated cost is over $5,000, but does not exceed $49,999.99.

- A tender/request for proposal (RFP) is required for any purchase or rental of goods and services estimated to be over $50,000.

The Board's responsibilities and the different steps of the invitation to tender process are described in the purchasing policy.

The purchasing policy does not define precise levels of authority for procurement. In practice, purchases under $2,000 require one level of approval. Board employees who can approve purchases below $2,000 are school principals, the HR manager, department heads and supervisory officers. Purchases above $2,000 require two levels of approval, namely by one of the above-mentioned persons and the finance department manager. In practice, the limit associated with the Director of Education's and the finance department manager's procurement authority is not documented; however, the purchasing policy states that any contract of $50,000 or more must be authorized by the board of trustees. The school board should consider reviewing the

purchasing policy to include precise approval levels according to the requisitioner's position and field of activity.

Policies and Procedures for PCard/Corporate Card Use

The school board has a policy regarding the use of corporate credit cards.

The school board currently has seven corporate credit cards: one MasterCard and six Canadian Tire purchase cards.

The MasterCard is reserved for the board of trustees' expenses and is sometimes used by the school board for purchases that require credit card payment, such as purchases made outside Canada. The credit card is stored in the HR manager's office. No daily or transaction limit for credit card use was set.

The six Canadian Tire purchase cards are used by the three points of service, the head office and two secondary schools. These cards have a monthly limit between $5,000 and $10,000. They are stored at the receptions of the points of service and head office, and at the secretariat of the secondary schools. Staff members who want to use the cards must sign a register, held by the receptionist, and return the card along with the invoice and completed requisition form.

According to the policy on corporate card use, credit card requests must be approved by the Director of Education. Credit cards cannot be used for personal purchases or cash advances. The policy also states that all corporate card transactions must be authorized and recorded in the Board's SAP accounting system.

Credit card statements are received at the Hearst point of service and reconciled with invoices and receipt documents by the accounts payable officer. Centralizing the reception of statements and banking reconciliation allows the school board to identify and correct potential discrepancies with respect to the policy.

Accounting for Completeness of Purchase/Payment Cycle

The Board predominantly relies on the procurement module of its finance system to process its purchase-to-payment cycle.

Currently, the majority of purchases higher than $2,000 are made using the financial system's purchase order. These purchases represent around 90% of all purchases, and a three-way matching process between purchase orders, receipts and invoices is used in 100% of cases by the school board.

For purchases below $2,000 for which no purchase order is provided, the person responsible must attach the invoice and the requisition form, which serves as an approval form and a receipt voucher. The school board indicated that there were no

requisition forms for 25% of direct purchases. In those instances, the accounts payable officer calls the purchaser to ensure the ordered goods or services have been received and to remind them to use a requisition form for all direct purchases. As a next step, the Board could improve the direct purchasing process by using two separate documents for requesting goods or services (a requisition/approval form) and for confirming receipt. Accounts payable could then perform three-way matching of the requisition, invoice and the receipt voucher before making a payment.

The Board has a commitment accounting process in place to monitor budget utilization. Once a purchase order has been entered into the financial system, the system automatically encumbers those funds against the budget, and each budget holder's account is updated.

The Board has not implemented an electronic supplier interface for ordering, processing and payment, including the use of supplier portals. However, immediately after the final release, the purchase order is automatically printed on the supplier's fax machine.

Use of Electronic Funds Transfer for Greater Efficiency

The Board currently uses electronic funds transfer (EFT) for 70%-75% of its payments. The remaining payments are made using cheques, and suppliers are encouraged to gain EFT capacity.

Recommendations

- The school board should participate in more purchasing consortium to increase savings.

- The finance department should define purchasing levels of authority that are commensurate with job title/role in its purchasing policy. Once the purchasing levels of authority are established, the department should ensure that they are communicated to staff and develop a monitoring process for this policy.

- The school board should consider extending the use of credit cards within the school board in order to shorten the procurement timeline and reduce the number of purchase orders and bills to pay to suppliers.

- The finance department should continue to increase its use of EFT payments to all appropriate suppliers, to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.

5. School Operations and Facilities Management – Findings and Recommendations
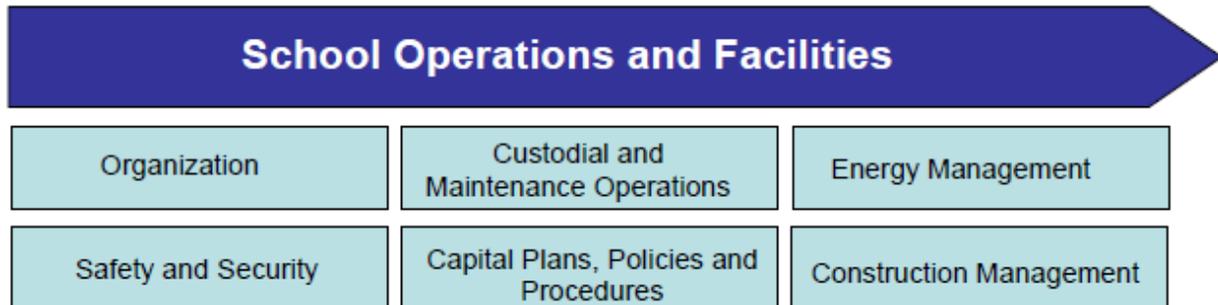
Efficient and effective management of the board's facilities (particularly schools) is an important factor in student achievement. Along with providing a positive learning environment for students, this function sets and meets standards of cleanliness and maintenance, examines opportunities to increase 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 the assessment of the school board's adoption of leading practices under the processes identified above. All findings are a result of the review of data provided by the school 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.	No

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.	No
Senior operations and facilities staff have appropriate designations (e.g. P.Eng.) and relevant field experience.	Yes

Monitoring and Communication of Policy

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 and procedure awareness, and training to address ongoing skill development and emerging regulatory issues.	Yes

Development and Reporting of Annual Goals and Priorities

The facilities manager supervises all facilities and maintenance department activities. The facilities department's mandate and objectives are not posted on the school board's website. In practice, the department's mission is to provide the school board with facilities that respect health and safety regulations and respond to the board's priorities.

The school facilities department does not have an annual departmental plan that incorporates measurable targets, specific timelines and identified responsibilities and that is aligned with the Board's strategic plan. Every October, the school facilities manager prepares a report on the department's accomplishments over the last year for the Director of Education. In practice, the school facilities department's goals for the current year include reviewing the department's job descriptions, developing and implementing administrative measures and the management of projects to analyze and reduce the Board's energy consumption.

The facilities manager presents written and verbal monthly reports to the board of trustees.

Organizational Structure and Accountability

The school facilities manager is supported by two maintenance supervisors, each responsible of the Board's southern region and northern region, respectively. The maintenance supervisors are supported by approximately 15 skilled workers, including carpenters, plumbers, gas technicians, electricians and maintenance employees, and 67 custodians and cleaning attendants.

The duties and responsibilities of the facilities department's personnel are not currently defined for all staff positions. This year, the department plans to develop job descriptions for all personnel as well as the department's organizational chart.

The facilities manager, the maintenance supervisors and the department's staff hold monthly meetings, and speak on a daily and weekly basis to exchange information on the Board's facilities and maintenance priorities and initiatives.

Key maintenance and facilities staff have appropriate professional designations and/or related field experience, and are involved in various provincial committees to keep abreast of best practices and new directives.

Monitoring and Communication of Policy

The Board has several policies regarding operations and facilities management on its website, such as access to school premises during school hours, facility inspections, delivering oral medication, anaphylaxis, and bullying prevention and intervention.

The Board has adopted a health and safety policy that is reviewed by a joint health and safety committee every year. To ensure compliance with the policy, the facilities department has developed a series of measures that clearly identify the department staff's and the Board supervisor's responsibilities, as well as describes the procedures and steps to follow in order to comply with the health and safety policy. To date, the Board has taken measures to address issues regarding lead contamination in water, elevated work, hot work, safety footwear, cleaning the plumbing system and compressed air. An administrative measure on door locking devices is being finalized. These measures are communicated to the department's staff by email or presented to them in annual department trainings. The department developed a binder for new employees containing all facilities and maintenance policies and measures, as well as different tools the department uses to ensure staff compliance with the policies. For example, to manage lead contamination in water, the custodians' binder contains a register for flushing the school water system that they must fill out on a daily basis. The register is verified periodically and co-signed by the maintenance supervisor. Many daily, weekly and monthly registers must be signed by custodians to ensure that assigned maintenance and verification tasks are well done in each school.

The policies are subject to a systematic review cycle, and processes have been set in place to monitor new legislation and regulations in order to implement the necessary modifications.

Facilities department staff is offered appropriate training regarding regulation requirements. Training sessions deal with different subjects such as the Workplace Hazardous Materials Information System (WHMIS) or acts and regulations, such as those related first aid. Training sessions also allow the Board to comply with the following periodic initiatives: water flushing, lead testing in water, elevated work and all other regulations related to occupational health and safety legislation.

Recommendations

- The facilities department should develop an annual departmental plan that incorporates measurable targets, specific timelines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the facilities department's annual improvement plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.

- The facilities department should carry out its project to update its organizational chart and its staff's job descriptions. A detailed organizational chart of the facilities department should be publicly accessible via the school board's website, and the job descriptions should be well understood by all staff members.

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 Supports the Board's 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 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 to address 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.	Yes
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 that 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

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

The Board adopted a custodial staffing model that optimizes the use of resources. The Board's custodial staffing model is based on the number of hours required to clean a given surface area (e.g., small- or medium-sized rooms, gyms, kitchens, etc.) The different surface areas that compose the school indicate the total number of hours required to clean the school. The maintenance manager adds 5% to the total to cover cleaning tasks not included in the standard time per surface area. Other parameters such as loading factors are also taken into account in the calculation. Cleaning staff allocation is presented and approved by the board of trustees at the beginning of the school year.

The Board employs 67 custodians who report to their region's supervisor (northern or southern region). Custodians have a cleaning guide that identifies their daily, weekly, monthly, annual, periodic and minor tasks as well as the responsibilities of custodians, principals and supervisors. The maintenance guide is used for appraising custodial staff and handling potential complaints from facility users and custodians. The facilities

department created a performance evaluation template for new custodians on probation and staff members requesting a follow-up, which could also be used for the entire department's staff.

Development of Annual/Multi-Year Maintenance Plan

The facilities manager develops an annual maintenance plan. The school board's maintenance and renovation activities are assessed annually through individual school visits by different members of the department. Priorities are then incorporated into the annual plan. This helps ensure that schools are maintained in the best condition possible to support improved student learning and facilitate employee productivity.

The school board uses the ReCAPP database as one of its sources for developing the annual major maintenance and renewal priorities for the coming year. This has been supported by the Ministry's Good Places to Learn funding, enabling the Board to carry out critical renewal work in its schools. During the 2008/2009 school year, a five-year maintenance plan was developed using the ReCAPP database and was presented to the board of trustees as an information item.

Training to Support Skills Development and Safety

The Board has established a training program to provide ongoing skills development to facilities departmental staff, and to address emerging regulatory issues. Training needs are identified through staff surveys, such as the one conducted in 2007, as part of the $250,000 subsidy received by the Board to train support staff. The joint health and safety committee also identifies training needs.

The school facilities manager planned an annual ongoing skills development program and health and safety days for the Board's skilled workers and custodians. Training sessions deal with different subjects such as the Workplace Hazardous Materials Information System (WHMIS), work injury protocols, or school water sample processes. Training sessions on elevated work, light equipment and eco-friendly products are also organized. Thanks to the funding mentioned above, the department's staff also benefited from training on stress management, team work or the various computer systems used by the Board.

As part of the orientation process for new custodial staff, the Board developed a mentoring program. Each new employee receives an information binder and is paired with an experienced custodian, called a mentor. The mentoring program includes a workday at the mentor's school and a day where new custodians are shadowed by their mentor. This program allows new employees to become familiarized with the Board's facilities and procedures before assuming their duties.

Standardization of Cleaning and Maintenance Supplies

The facilities department has technological tools to track and monitor cleaning and maintenance equipment. The department has a list of each school's equipment and a maintenance calendar for vehicles and trailers.

The Board does not participate in a purchasing consortium for cleaning and maintenance products. To encourage local suppliers, the Board decided to use more than four different suppliers.

The finance manager calculates a budget for cleaning and maintenance supplies for each school based on its surface area and history of supply use. The schools' budgets for cleaning and maintenance supplies are managed by the two maintenance supervisors who receive and process custodial supply requests from custodians who fax standard request forms. The facilities department communicated the list of products from suppliers selected by the Board. Custodians can choose the products they need from the approved list; however, their requests must be approved by the supervisors. Purchase orders are entered into SAP by the executive secretary at the head office.

By centralizing content verification and entering custodial supply orders into SAP, management standardizes and ensures the efficient use of cleaning and maintenance supplies.

The facilities manager develops a quarterly report on cleaning product expenses relative to the budget for the maintenance supervisors to inform them of potential over-expenditures.

Project Management, Monitoring and Supporting Systems

The maintenance department does not have an electronic work order recording system and has not yet assessed the relevance of such a system for the school board.

Work requests are presently written on paper forms that can be downloaded from the school board's intranet site by school principals or custodians, and which allow the Board to group work requests from school principals. Each request is reviewed by the regional maintenance manager and filed according to its priority level. There are three priority levels: urgent, two to three weeks and long-term. The supervisor evaluates the priority level according to factors such as the urgency of the repairs, health and safety considerations and the availability of skilled workers. Then the supervisor assigns the task to a skilled worker or an external contractor, depending on the nature of the work.

An Excel file is used to record, monitor and evaluate the costs of substantial maintenance projects. Currently, the school board does not compare the actual labour, time or costs of smaller projects, e.g. those valued at less than $10,000, with the forecasted figures. As a next step, the facilities department could expand its monitoring

of project costs and the efficient use of resources for every work order to ensure a consistent monitoring process.

Assessment of the Board's Service Delivery Model

Custodial and maintenance services are provided by 15 skilled workers and 67 custodians employed by the Board. As a next step, the school board should consider regularly comparing the organization of its maintenance and custodial activities with that of similar or contiguous school boards.

Recommendations

There are no recommendations for this section.

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;

- 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).	Yes
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 the plan.	No
A comprehensive system exists to budget expenditures, track consumption and identify opportunities for further savings.	Yes
Billing for all board facilities is consolidated from each utility.	Yes
Centralized technology that automates energy regulation and conservation (e.g., light control, desktop power) is used wherever practical.	Yes

Energy Management Plan

The Board has not established a multi-year energy management plan. However, during maintenance or renewal projects, there is an emphasis on replacing aging building components (high efficiency heaters, more efficient lights, waterless urinals, etc.) to optimize energy savings.

In the spring of 2009, the Board hired an external firm to implement a database to track gas, water and electricity consumption in the Board's facilities, in order to identify opportunities for improvement and savings. The Board is currently working with a company specializing in building control technology to identify different measures to reduce energy consumption in school board facilities. Recently, the facilities manager implemented an energy efficiency committee composed of a supervisory officer, a school principal, two maintenance supervisors, a trustee, a student, the financial controller and the Director of Education, to present the work of external companies and discuss how Ministry subsidies should be used. The energy efficiency committee met for the first time in August 2009.

As a next step, the energy efficiency committee should develop a multi-year energy management plan, based on the work of external companies, that includes measures to set in place and monitoring tools to manage the plan. As a next step, the school board should also present an annual report to the trustees on the conservation savings achieved against the multi-year energy management plan.

The Board's purchasing policy does not currently require that new equipment be energy efficient (e.g., Energy Star products). In practice, the Board tries to consider energy efficiency when purchasing lights, urinals or water heaters. As a next step, the Board should review its policy to ensure that energy efficient goods and services are purchased system-wide, either directly or through subcontractors.

The school board participates in a purchasing consortium for electricity. The facilities manager attends meetings on energy management held by the assets and facilities

committee (CIEP) of the Association des gestionnaires de l'éducation franco-ontarienne (AGEFO). Successful conservation initiatives are not systematically communicated to schools.

Tracking and Reporting Energy Conservation

The school board developed an internal Excel tool that monitors and records the schools' energy consumption data every month. In the future, the Board should primarily use the database developed by the consulting firm hired by the Board. This database should be used to do a comparative analysis of electricity and gas consumption in all the schools (in kW and cubic metres) and the associated costs.

The information in the database is not currently used in periodic energy conservation reports to the board of trustees. The energy consumption data for each school are also not shared with school principals. As a next step, the Board should communicate effective conservation initiatives and the Board's progress regarding energy management to schools on a regular basis.

Utility billing is not consolidated for all school board facilities; however, natural gas and electricity bills are paid through electronic funds transfers (EFTs).

Centralized technology that automates energy regulation and conservation (e.g., light control, desktop power) is used in more than half of the school board's facilities.

Recommendations

- The energy efficiency committee should develop a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan. The school board should also present a formal annual report to the trustees on the conservation savings achieved against the multi-year energy management plan.

- The school board should communicate successful conservation initiatives to 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

Health and safety is managed by the school facilities and HR departments. The HR department is responsible for managing WSIB and long-term disability files.

The school board set up a joint occupational health and safety committee comprised of unionized and non-unionized employee representatives and managers, including a maintenance supervisor from the facilities department. The committee convenes four times a year to address actions to be taken, analyze accident causes, discuss administrative procedures or future training sessions, answer questions from employees or discuss health and safety communication tools to be shared or developed (e.g., videos or photos explaining dangerous situations). The occupational health and safety policy is subject to an annual systematic review cycle. Monthly inspections, as prescribed by the *Occupational Health and Safety Act*, are conducted by delegated members. The inspections are documented and sent to the region's supervisor. After

receiving the monthly reports and visiting the schools, the maintenance supervisor who is a member of the joint occupational health and safety committee develops a yearly report listing the most frequent observations by theme (e.g., electricity, plumbing, workshop, water heater rooms, etc.). The maintenance supervisor then submits the report to the committee and the department manager.

The school board does not currently have a formal workgroup in charge of accessibility. The Board's last accessibility plan for 2005-2006 is accessible on its website. The school board will implement an official working group on accessibility as well as update the plan. Modifications, such as lifting platforms, have been made in schools, where needed.

The Board has a school closing protocol for emergency (code red) situations. After testing the procedure, the Board implemented a committee composed of parents, principals and social workers to agree on how to present code red situations to the children. Through the committee's consultations, a measure called "code red drill" was developed to define the steps that teaching staff, principals and students need to follow during emergency situations. This measure will be communicated to different stakeholders shortly.

Vandalism is not a major issue at the Board, but a follow-up process is quickly initiated on an incident basis. In addition, the Board installed interior and exterior security cameras in all secondary schools to reduce acts of vandalism.

The Board has administrative guidelines on exercise and nutrition. The Board promotes good health for all students by ensuring that every student from kindergarten to Grade 8 gets at least 20 minutes of exercise a day and by offering free fruits and vegetables in some schools, thanks to a subsidizing program from the Ministry of Health.

In compliance with Sabrina's Law, which was enacted in 2005, the Board developed a policy on anaphylaxis and administering medicine. A certain number of employees in each school also receive first aid training.

In accordance with the Ministry of Education's Policy/Program Memorandum No. 144, the Board developed a bullying prevention and intervention program. Intervention plans were developed in every school of the Board to ensure the program's implementation. In the future, the supervisory officer in charge of the file plans to standardize the intervention plan template. The Board also has behaviour profilers in some schools.

In accordance with Regulation 170 managed by the Ministry of the Environment, water samples are taken by custodians in each school. The samples are analyzed by an external laboratory, and the results are communicated to the Ministry of Education and the Ministry of the Environment when tests exceed the standards for the groups described in the regulation.

To address air quality problems, the facilities department is equipped with an air quality tester that also measures humidity, relative humidity levels and temperature. Using this tester allows the school board to save costs by reducing the number of visits from external specialists or consultants to measure air quality in schools.

Recommendations

There are no recommendations for this section.

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.	Yes
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 up-to-date assessment of facility conditions is maintained, based on departmental standards (using RECAPP methodology).	No

Development of Annual and Multi-Year Capital Plans

The school board developed its 10-year capital plan using the Student Facilities Inventory System (SFIS), and submitted it to the Ministry. This plan includes the Board's capital requirements over the next 10 years, as well as facility renewal needs. In compliance with Ministry requirements, the Board has completed its capital liquidity template, which was approved by the Ministry in January 2009.

Capital plans are developed through consultations with the supervisory officers, the Director of Education and the facilities manager. The 10-year capital plan is reviewed every two to three years according to the needs of the schools, such as enlarging or renovating workshops, and Ministry funding.

The Board has an approved pupil accommodation review policy.

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

Reports on the monitoring and planning of school capacity are produced through the SFIS. The school board maintains accurate and up-to-date inventories of school capacity and utilization. Financial SFIS data are subject to a review at least twice a year.

Enrolment at the Board is decreasing. The Board closed two schools a few years ago. When the Board has capital planning decisions to make, it takes into account decreasing enrolment. After a school fire, the Board decided not to reconstruct the school and relocated the students in other schools in the region.

The facilities department is currently updating ReCAPP. The last update in 2006 was made when new schools were entered into the system. At a minimum, an annual update of ReCAPP is recommended.

Recommendations

- The facilities department should update the ReCAPP database more regularly to have a precise picture of the status and condition of school board facilities at any given time.

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 also 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 and future maintenance and operation costs.	Yes
Management maintains standard policy and procedures to rationalize construction projects, including benchmarking against other school board construction costs and design standards (including coterminous boards).	Yes

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.	Yes

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 five-year cycles.	Yes

Cost Effective Practices in the Design and Construction of Facilities

Since 2007, the Board has not undertaken any construction projects. Besides constructing daycare centres in the schools, the Board does not plan any major construction projects in the near future. In this context, the school board has not established policies specifying construction standards such as standard footprints or preference for certain materials. In practice, the Board has used parameters and templates that help manage costs and maximize safety for recent projects. The facilities manager benchmarks costs per square feet with those of other school boards at meetings held by the CIEP committee of the AGEFO. If the school board identifies construction needs in the upcoming years, we would encourage the school board to implement policies and procedures to govern construction projects.

Monitoring and Reporting on Progress of Construction Projects

Construction projects are tracked regularly in terms of their budget, quality and schedule. To date, the Board managed most construction projects as a general contractor. To help manage the sites and ongoing construction projects, the facilities manager is supported by a construction site supervisor, who is responsible for coordinating different trades and is present at construction sites every day. The facilities manager participates in all construction site meetings. She writes the meeting minutes, tracks expenses, and enters change orders in an Excel file. The manager can thereby inform the Director of Education and the board of trustees of any changes. Invoices are received by the facilities department secretary and entered in SAP, once the invoice has been approved by the department manager. Accounts payable then pays the approved invoice.

The Board uses standardized contract forms (Canadian Construction Documentation or CCDC) for its construction projects, which set out the procedures that the Board and the contractor must follow in case of change orders, which must be systematically approved by the facilities department manager.

The school facilities manager presents capital plan updates to the school trustees.

Maintaining Current Approved Professional Service Providers

The facilities department has a list of approved contractors called the "green list". For all approved contractors on the green list, the Board has their insurance proof, criminal background checks, and other necessary documents to save time in the pre-selection process.

Recommendations

There are no recommendations for this section.

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.
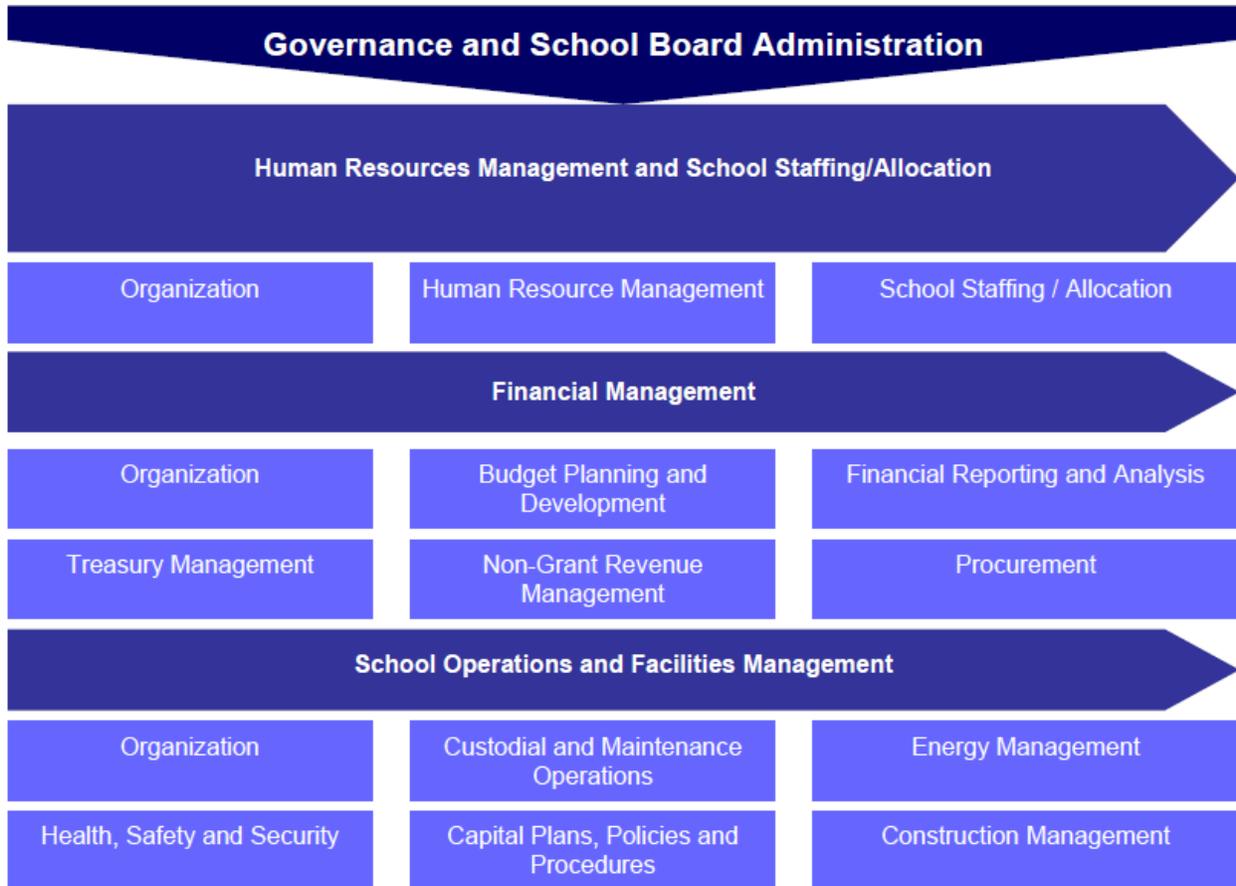
Operational Review Summary Approach

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.
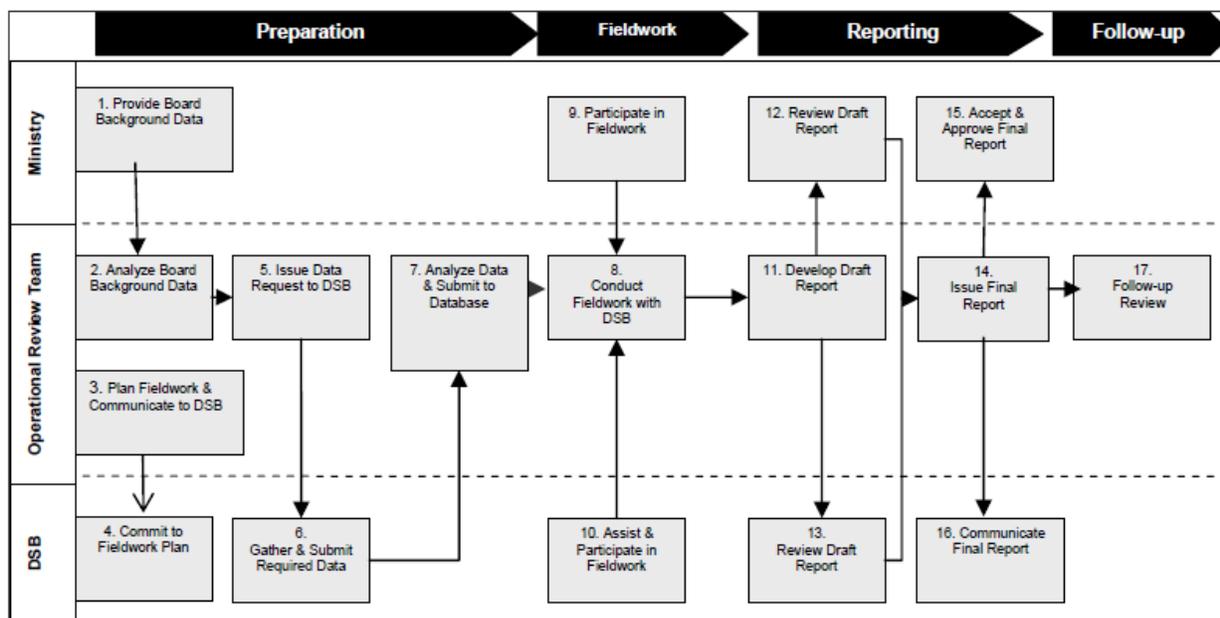
The table below defines the key phases and activities which comprise the Operational review Methodology.

Phase: Pre-Fieldwork

Key Activity	Description
Provide School 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 School 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 school 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 School 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.
Gather and Submit Required Documentation	Upon receipt of the request for supporting documentation, each school board compiles the requested data. School boards have at least three weeks to complete this process prior to the start of the fieldwork.

Key Activity	Description
Analyze Data and Submit to Database	The review team analyzes the data provided by each school board and adds the results to a sector-wide database to compare the results for each school board.

Phase: Fieldwork

Key Activity	Description
Conduct Fieldwork with School Board	The fieldwork is conducted for each school 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 school board.
Participate in Fieldwork	Ministry staff support the review team in the performance of fieldwork, to ensure continuity and knowledge transfer of school board operations.
Assist and Participate in Fieldwork	School 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
Review Draft Report (Ministry)	The Ministry reviews the draft report and provides feedback to the review team.
Review Draft Report (School 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
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

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 school board's adoption and implementation of the

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.
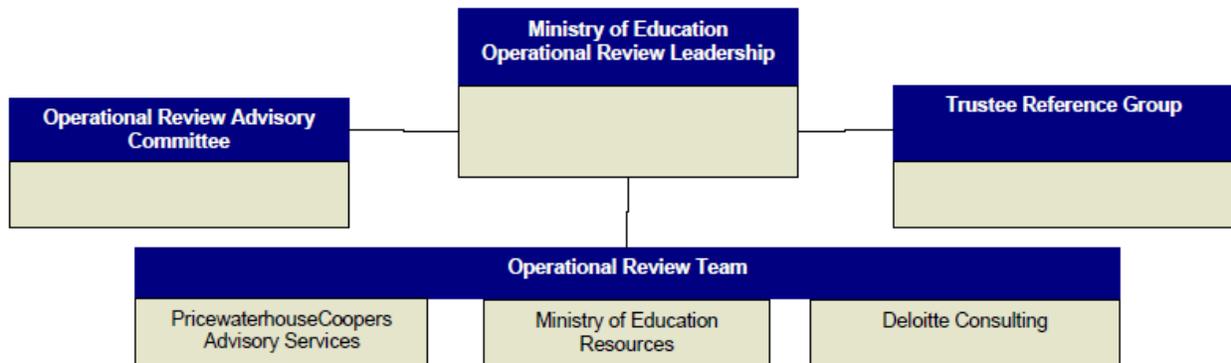
Limitations of this Review

The purpose of this report is to document the results of the Conseil scolaire de district catholique des Grandes Rivières de l'Ontario. The review has been conducted using the methodology as previously described. 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.	Recommendations
1.	The school board should clearly define and document the division of duties and responsibilities between the trustees and the Director of Education in order to foster effective working relationships.
2.	In the Board's annual improvement plan, management should define specific, measurable, timely, achievable and relevant objectives for both academic and non-academic services that demonstrate alignment with the school board's multi-year strategic plan. Management should consider submitting periodic progress reports with respect to the Board's annual improvement plan to the board of trustees.
3.	The Director of Education should review the school board's organizational structure to identify and document the costs and advantages of having a head office and three points of service within its territory compared to a centralized organization like the one adopted by most district school boards in Ontario.
4.	The Board should implement a formal succession plan to manage retirements and resignations of key managers/administrators.

Human Resources Management and School Staffing/Allocation

No.	Recommendations
5.	The HR department should develop an annual departmental plan that includes departmental goals and priorities, measurable targets, specific deadlines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the HR department's annual improvement plan is created, the school board could then consider presenting it to the board of trustees at the same time as the periodic progress reports.
6.	The school board should encourage HR senior staff to obtain appropriate designations (e.g., Certified Human Resource Professional).
7.	The HR department should provide regularly scheduled HR policy and procedures awareness sessions.
8.	The HR department should complete its employee evaluation policy with policies on performance appraisals for different non-academic employee groups to ensure the consistency and transparency of its evaluation process for all school board employees.
9.	The HR department should develop and implement official disciplinary policies and measures for all employees.
10.	The HR department should develop a formal attendance management program that includes the implementation of policies and procedures to reduce absences, methods for monitoring absences for different employee groups of the school board, and the production of periodic

No.	Recommendations
	attendance reports to inform the executive committee and trustees of the efficiency of attendance management programs and methods.
11.	The HR department should consider having exit interviews with employees who are leaving their positions.
12.	The school board should formally document the annual staff allocation process to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees.
13.	The school board should consider comparing its staff allocation costs with those of other school boards with a similar funding model in order to ensure an efficient use of resources.

Financial Management

No.	Recommendations
14.	The finance department should develop an annual departmental plan that includes departmental goals and priorities, measurable targets, specific timelines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the HR department's annual improvement plan is created, the school board should then consider presenting it to the board of trustees at the same time as the periodic progress reports.
15.	The school board should consider regrouping the finance department's staff in one location in order to achieve economies of scale and improve the operational efficiency of the school board's management.
16.	The finance department should provide regularly scheduled finance policy and procedures awareness, training and skills development sessions.
17.	The finance department should document the annual budget development process in a policy in order to clarify staff roles and responsibilities, while making the process more transparent for trustees.
18.	The school board should consider documenting the risks linked to the budget and formally sharing them with trustees who are unable to attend meetings, so that they are also aware of the potential risks, the status of risks and proposed mitigation strategies.
19.	The finance department should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report.
20.	The school board should consider formalizing an internal audit function. This would include a broader audit of financial and management controls. The finance department could start by identifying options for the mandate and scope of this function and the estimated cost for each option.
21.	Once the independent internal audit function is created, the school board should ensure that internal audit plans are clearly documented and recommendations are followed up and acted upon by management.
22.	Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the finance audit committee.

No.	Recommendations
23.	The Board should develop an investment policy to reduce idle cash, in accordance to the *Education Act*.
24.	The finance department should develop periodic reports on the Board's cash position and the results of future investment activities, and share them with the board of trustees.
25.	The finance department should consider using electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined.
26.	The school board should participate in more purchasing consortia in order to increase savings.
27.	The finance department should define purchasing levels of authority that are commensurate with job title/role in its purchasing policy. Once the purchasing levels of authority are established, the department should ensure that they are communicated to staff and develop a monitoring process for this policy.
28.	The school board should consider extending the use of credit cards within the school board in order to shorten the procurement timeline and reduce the number of purchase orders and bills to pay to suppliers.
29.	The finance department should continue to increase its use of EFT payments to all appropriate suppliers, to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.

School Operations and Facilities Management

No.	Recommendations
30.	The facilities department should develop an annual departmental plan that incorporates measurable targets, specific timelines and identified responsibilities. This plan would inform the senior administration of activity details and would facilitate the annual communication of accomplishments. Once the facilities department's annual improvement plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.
31.	The facilities department should carry out its project to update its organizational chart and its staff's job descriptions. A detailed organizational chart of the facilities department should be publicly accessible via the school board's website, and the job descriptions should be well understood by all staff members.
32.	The energy efficiency committee should develop a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan. The school board should also present a formal annual report to the trustees on the conservation savings achieved against the multi-year energy management plan.
33.	The school board should communicate successful conservation initiatives to schools.
34.	The facilities department should update the ReCAPP database more regularly to have a precise picture of the status and condition of school board facilities at any given time.