Ministry of Education

Operational Review Report
Conseil scolaire de district catholique du Centre-Est de l'Ontario

April 2010

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Executive Summary

This report details the findings and recommendations of the Operational Review of the Conseil scolaire de district catholique du Centre-Est de l'Ontario (CSDCCEO) conducted by the Operational Review Team composed of external consultants from Deloitte and Ministry of Education staff. The Operational Review was conducted over four days beginning November 24, 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 assessed the school board's operations in four functional areas: Governance and Board Administration; Human Resource Management and School Staffing/Allocation; Financial Management; and School Operations and Facilities Management. The purpose of this was to determine 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 CSDCCEO has adopted a good number of leading practices. Other strengths of the school board include a clearly defined student success strategy and a solid administrative team whose members are united by a common vision. The administrative team communicates effectively and monitors enrolment and staffing levels, invests in measures that benefit students and implements effective budgetary policies. The following section summarizes the findings and recommendations for each of the functional areas examined. Other sections of the report contain detailed information on each area.

Governance and School Board Administration

The school board's governance structure is composed of a board of trustees and an administrative council, which is in turn composed of the Director of Education and senior management. The Board is managed based on a model inspired by John Carver. There is a clear delineation between the respective roles and responsibilities of the trustees and executive committee.

The Board's primary goal is to provide each student with the support required for his or her academic success. To this end, the Board uses a five-year strategic framework based on four strategic objectives: student success, feelings of pride and belonging, an attractive offer and an environment that fosters success.

The five-year strategic framework, entitled "Horizon 2015", and the annual strategic plan are communicated to Board employees. They also serve as a basis for the annual plans developed by each of the Board's departments. The Director of Education informs each senior manager of his or her priorities for the upcoming year.

The progress of annual strategic planning is periodically evaluated throughout the year during executive committee meetings. Follow-up reports are also periodically submitted to the Board; they take into account the qualitative and quantitative data related to the objectives of the strategic framework.

In general, the board's trustees are very involved in the community. They are members of Francophone and community associations. Community involvement for trustees, principals, and members of the executive committee is very important.

Recommendation

- The board should consider establishing a formal succession plan for all board senior management positions in order to strengthen the board's initiatives to date.

Human Resources Management and School Staffing/Allocation

It was found that the human resources (HR) department has a good level of operational efficiency. The department has implemented many of the leading practices:

- The HR department's strategic plan is developed based on a mandate letter from the office of the Director of Education, which informs management of board priorities and the strategic direction that the department should undertake for the upcoming year. The department then develops its list of priorities based on the board's strategic objectives.

- The HR department carried out an operational analysis of the department with the assistance of an external consultant who analyzed management's role and the department's needs, expectations, processes, activities and decision-making structure. The consultant's report also included suggestions for improvement, including a review of the staffing selection tools and the development of training. Finally, the report included an implementation plan that will serve as the HR department's operational plan.

- The recruitment process is supervised by the HR department. To ensure compliance with administrative guidelines and collective agreements, the HR department is present at all board hiring interviews.

- The board has two administrative guidelines on the appraisal process for teachers and other board employee groups. The appraisal process is clear for all employees. The appraisal policies in effect are available to all staff on the board's website.

- The HR department is responsible for a staff survey on the board's organizational climate, which is sent out every three years. The survey addresses several areas including equity, job satisfaction, organizational priorities, leadership and supervision.

Recommendations

- The HR department should develop a comprehensive attendance management program, with policies and procedures for specific categories of absenteeism. This important initiative will provide management with a consistent and structured approach to improve attendance, by engaging in positive reinforcement with employees and adopting standardized practices across all employee groups.

- Management should report to the executive committee on the effectiveness of the attendance management program and its methods.

- Management should periodically conduct audits of the school board's insurance company (management services only), which manages the process for medical and dental claims, to ensure that the school board's claims are processes in accordance with the policy.

- Management should consider developing a formal plan for conducting exit interviews. As with staff surveys, exit interviews provide opportunities for collecting information that can support the development of HR policies and processes and the improvement of programs.

Financial Management

The finance department has demonstrated positive results through implementation of many of the leading practices:

- Staff have the appropriate professional designations or relevant experience to carry out their duties.

- The finance department has created a detailed training schedule that is available on the intranet site. The department encourages new employees to sign up for required training sessions and ensures that they receive the required training.

- The finance department ensures that new policies are communicated to staff by means of a monthly newsletter entitled "Edu-Gestion", which includes various reminders and information on departmental procedures and administrative guidelines.

- New finance department employees receive a training kit that includes relevant administrative guidelines, workbooks and recent memos, in addition to the SAP system's chart of accounts.

- The annual budget process at the school board is transparent, clearly communicated, and well documented, and incorporates input from all key stakeholders, including the local community to a limited extent.

- The school board uses an integrated financial system (SAP) to record, track and report financial data. The SAP system is used by 11 of the 12 French-language school boards and it is supported by the SAP centre of excellence in Ottawa.

- The board participates in several "Lead Board" consortia.

- The school board currently uses EFT as often as possible (approximately 85% of the time) to carry out transactions with its suppliers, while other payments—primarily transactions with cities—are made with cheques.

Recommendations

- Management should consider formalizing an internal audit function. This would include a broader audit of financial and management controls and respect for Board policies.

- Management and the board of trustees should consider formalizing an audit committee that meets Ministry recommendations and that includes external advisors to contribute to the finance audit committee's effectiveness.

- The finance department should consider using electronic payment systems for its nongrant revenues to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.

- Management should implement an electronic supplier interface for ordering, processing and payment, including the use of supplier portals.

School Operations and Facilities Management

The facilities department has adopted several leading practices in its custodial and maintenance operations. The following significant practices are noted:

- Depending on the nature of the complaint, either the school principal, secretary or head custodian sends maintenance requests to the department by means of the "School Dude" software program.

- The board has developed a custodial allocation model for the optimum use of resources to implement the school board's cleaning standards and practices.

- The board has also implemented a centralized and computerized monitoring system that enables the remote monitoring of energy regulation and conservation in most school board buildings. This monitoring system enables users to regulate the temperature of each classroom, outside lighting and, in some cases, to control the lights in schools.

- The school board has implemented consolidated billing for all of its schools. Despite the geographic diversity of the school board and the fact that schools do business with different utilities providers, the board has successfully consolidated some bills, including water and gas.

- The board has undertaken 20 construction or major renovation projects since its founding; as such, it has good construction experience. Whenever possible, the board reuses the models of previous schools, depending on the size and layout of the land.

Recommendations

- The school board should establish a multi-year energy management plan that determines suitable objectives for reducing consumption.

- The school board should ensure the continued implementation of mechanisms to monitor energy consumption and costs, in order to create periodic reports for schools, the executive committee, elected officials and trustees.

- As part of its energy conservation planning framework, management should review the purchasing practices to ensure that they support the energy conservation objectives of each school.

- The board should consider communicating its successful energy conservation initiatives to its schools and other school boards through memos or a report published on its website.

- The facilities department should implement a process to 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 CSDCCEO was founded on January 1, 1998 during the creation of the French-language system. Based in Ottawa, the board serves the cities of Ottawa, Brockville, Kingston, Carleton Place, Merrickville, Marionville, Trenton and Pembroke.

The CSDCCEO has 38 elementary schools, nine secondary schools and a school for adults for a total of 48 schools covering a territory of 35,615 km^2. The board's office is in Ottawa and the school farthest from it is approximately 150 km away. The CSDCCEO currently serves a population of 18,000 elementary and secondary students. Due to the distance between the school board offices and its schools, trustees, the administrative council and school principals must travel back and forth or to other French-language schools for board training sessions and conferences.

Table 1 shows the school board's organizational plan.
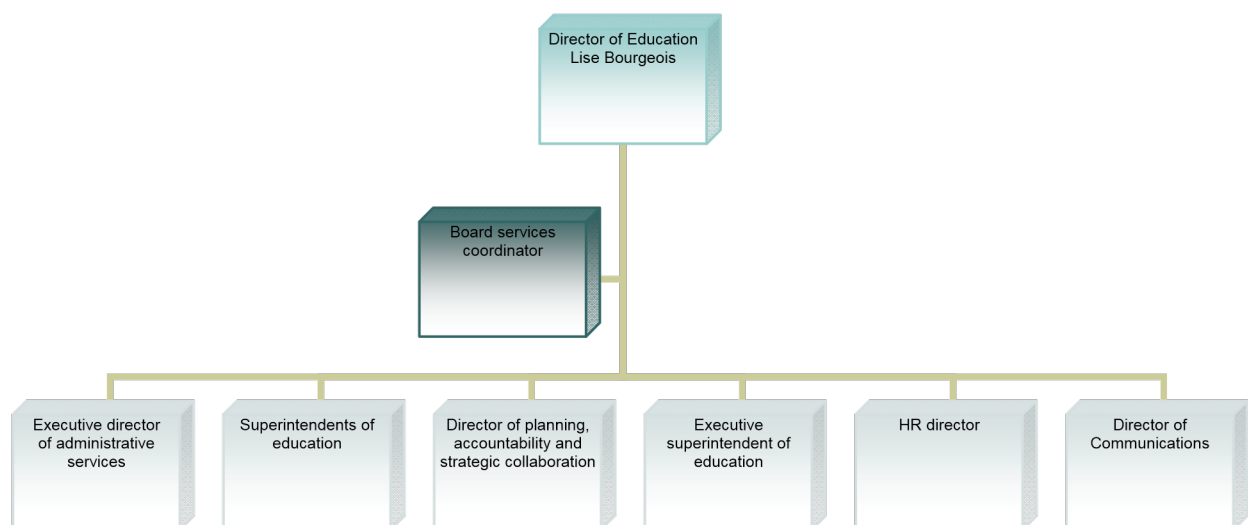
1.2 Key Priorities of the School Board

The school board has the following vision: "(to be) a leader in education recognized for the excellence of its schools, its welcoming environment, its innovations and its involvement in the community."[1]

The school board's 2009-2010 strategic plan is composed of four strategic objectives:

- Student success

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[1] Source: 2008-2009 strategic plan of the Conseil des écoles catholiques du Centre-Est

- Feelings of pride and belonging

- An attractive offer

- An environment that fosters success

Each of these objectives is supported by expectations of success for the year. The annual plan is supported by the school board improvement plans developed by each of the elementary and secondary schools. The objectives described in these plans are supported by specific targets for implementation and monitoring, schedules and success indicators. The board's objectives and priorities for the upcoming school year are determined during the implementation of the annual plan.

1.3   Student Achievement

The school board's performance has been above average in recent years. However, it continues working to improve student achievement.

To improve student achievement, the board implemented the following initiatives for 2008-2009:

- Launch and implementation of the Pyramid of Intervention to promote each student's learning and success;

- Extensive teacher training through mediation;

- Follow-up meetings with the student success team in order to help the team engage in reflective practice, bring about required improvements and equip team members;

- Support and equipping of schools for the implementation of 11 SHSM projects;

- Creation of systematic teams composed of managers in order to build the capacity of schools to improve their OSSLT results and their results in mathematics and French;

- Data analysis to support program planning, service delivery and the selection of educational practices during Tables du secondaire and meetings of the numeracy systematic teams;

- Creation of a contest related to the trades and ICT for students in Grades 7 to 12.

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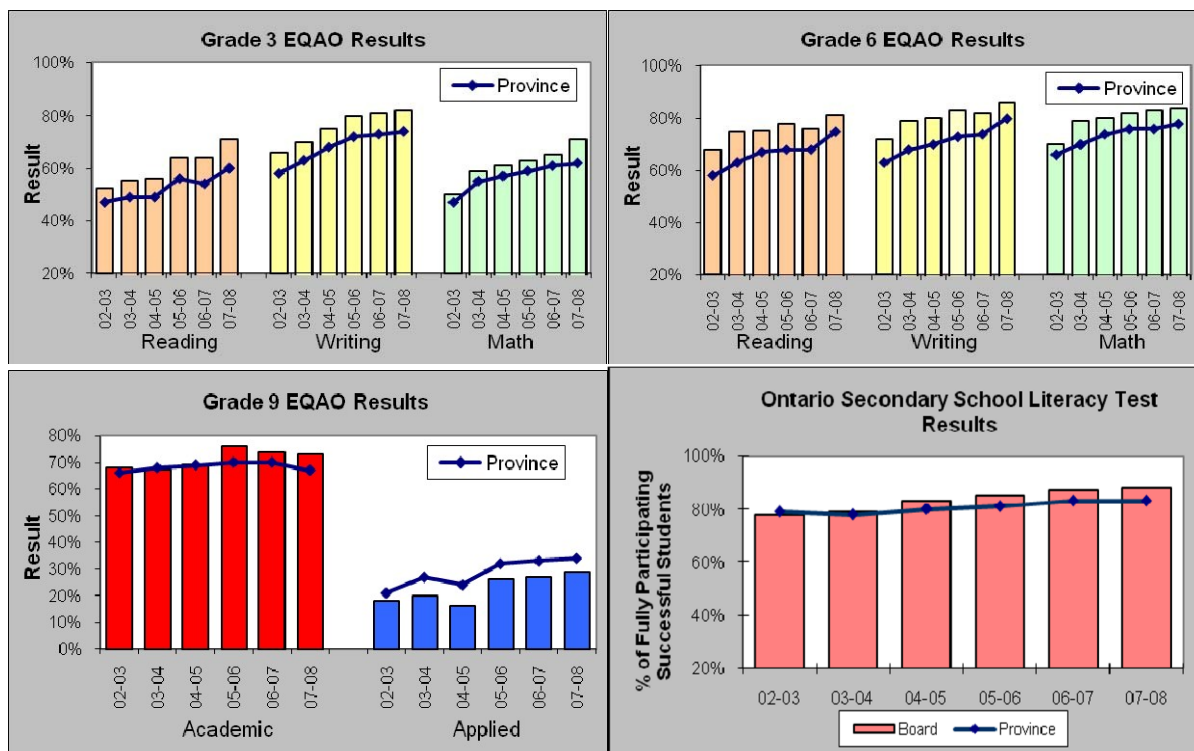
1.4 Fiscal Overview

The school board always presents balanced budgets to the Ministry. This is due in part to using some of the working funds reserve or increasing the reserve, depending on the year.

For 2008-2009, the school board approved a total budget of $208,351,219. This budget confirms the commitment of the CSDCCEO to the academic success of students. Indeed, a breakdown of expenditures shows that 80% of the board's financial resources are dedicated to carrying out educational activities.

The following table highlights key financial data for the school board.

Summary Financial Data (Revenues)

Revenus	États financiers 2006-07	États financiers 2007-08	Prévisions révisées 2008-09	Prévisions 2009-10
Subventions générales	133,174,190 $	150,027,676 $	154,280,381 $	164,007,329 $
Impôt local	43,817,042 $	45,401,392 $	46,314,570 $	46,326,178 $
Revenus du conseil scolaire	10,348,651 $	11,234,240 $	6,482,033 $	7,058,474 $

Revenus	États financiers 2006-07	États financiers 2007-08	Prévisions révisées 2008-09	Prévisions 2009-10
Autres subventions de fonctionnement et d'immobilisations	6,928,734 $	7,237,792 $	1,274,235 $	1,315,796 $
Total des revenus	**194,268,617 $**	**213,901,100 $**	**208,351,219 $**	**218,707,777 $**

Summary Financial Data (Expenditure)

Dépenses	États financiers 2007-08	États financiers 2008-09	Prévisions révisées 2009-10	Prévisions 2009-10
Dépenses de fonctionnement	169,154,303 $	180,847,020 $	196,502,486 $	204,529,890 $
Dépenses d'immobilisations nettes des virements à/de la réserve	19,884,663 $	25,131,140 $	12,488,540 $	13,518,764 $
Virement à/de la réserve	4,311,824 $	4,110,197 $	-639,807 $	659,123 $
Total des dépenses	**193,350,790 $**	**210,088,357 $**	**208,351,219 $**	**218,707,777 $**
Excédent (déficit)	**917,827 $**	**3,812,743 $**	**0 $**	**0 $**

School Board Reserves and Deferred Revenues

Réserves et revenus reportés du conseil scolaire	États financiers 2007-08	États financiers 2008-09	Prévisions révisées 2009-10	Prévisions 2009-10
Gratifications de retraite	0 $	0 $	0 $	0 $
Réserve pour les fonds de caisse	647,840 $	2,555,519 $	2,398,824 $	2,635,519 $
Activités scolaires	0 $	0 $	0 $	0 $
CSPAAT	281,568 $	292,274 $	304,274 $	304,274 $
Miscellaneous	3,947,020 $	4,833,782 $	4,492,547 $	5,554,782 $
Réserve d'emprunt pour installations destinées aux élèves	4,033,277 $	4,394,171 $	4,627,294 $	4,627,294 $
Réserves pour les « Lieux propices à l'apprentissage »	338,119 $	1,382,058 $	1,382,058 $	1,382,058 $
Total des fonds de réserve	**9,247,824 $**	**13,457,804 $**	**13,204,997 $**	**14,503,927 $**

Réserves et revenus reportés du conseil scolaire	États financiers 2007-08	États financiers 2008-09	Prévisions révisées 2009-10	Prévisions 2009-10
Réserve pour dépenses de classe	1,714,616 $	0 $	0 $	0 $
Réserve pour l'éducation de l'enfance en difficulté	0 $	0 $	0 $	0 $
Réserves pour écoles éloignées	0 $	0 $	0 $	0 $
Installations destinées aux élèves	0 $	0 $	0 $	0 $
Réserve pour l'amélioration des programmes	0 $	0 $	0 $	0 $
Amélioration de l'accès à l'éducation de l'enfance en difficulté	0 $	0 $	0 $	0 $
Autres revenus reportés de fonctionnement	0 $	0 $	0 $	0 $
Produits de réserve de disposition – bâtiments scolaires	2,496,867 $	312,644 $	312,644 $	312,644 $
Produits de réserve de disposition - autre	0 $	0 $	0 $	0 $
Réserve CPM/CPC	0 $	0 $	0 $	0 $
Réserve pour redevances d'aménagement scolaires	0 $	0 $	0 $	0 $
Autres revenus reportés d'immobilisations	0 $	0 $	0 $	0 $
Total des revenus reportés	**4,211,483 $**	**312,644 $**	**312,644 $**	**312,644 $**
Total des réserves et des revenus reportés du conseil	**13,459,307 $**	**13,770,448 $**	**13,517,641 $**	**14,816,571 $**

1.5　Key School Board Statistics

The following table highlights key statistics for the school board. Of note is the trend towards increasing enrolment and school board size. These statistics illustrate a unique and challenging operating environment for the school board.

Day School Enrolment

Effectif de l'école de jour	Chiffres réels 2002-03	Prévisions révisées 2009-10
EQM de l'école de jour – élémentaire	11,374	12,538
EQM de l'école de jour – secondaire	3,914	4,436
Effectif total de l'école de jour	**15,288**	**16,974**

Primary Class Size

Effectif des classes à l'élémentaire	2003-04	2009-10
Pourc. des classes de moins de 20 élèves	45%	94%
Pourc. des classes de moins de 23 élèves	73%	100%
Effectif moyen des classes – moyen/intermédiaire	24.15	22.55
Pourc. de classes de 3e et 4e année combinées de 23 élèves et moins	**50%**	**100%**
Pourc. de classes à années multiples	**11%**	**11%**

Staffing

Personnel	2003-04	2009-10
Enseignantes et enseignants	952	1,248
Aides-enseignantes et aides-enseignants	167	193
Autres personnes-ressources pour les élèves	75	218

Personnel	2003-04	2009-10
Personnel administratif de l'école	58	67
Personnel de bureau de l'école	72	96
Personnel affecté au fonctionnement de l'école	92	119
Autre personnel hors classe	79	90
Total du personnel	**1495**	**2029**
Rapport élèves-enseignant	**1:16**	**1:14**
Employés EPT par tranche de 1 000 élèves (EQM)[1]	**97.8**	**119.5**
Pourc. des dépenses nettes de fonctionnement consacrées au total des salaires et avantages sociaux	**78.00%**	**79.10%**

Special Education

Éducation de l'enfance en difficulté	2003-04	2009-10
Dépenses supplémentaires pour l'éducation de l'enfance en difficulté	13,667,101 $	21,408,122 $
Subvention pour l'éducation de l'enfance en difficulté	14,375,575 $	20,481,984 $
Dépenses supérieures à la subvention (réserve)	**-708,474 $**	**926,138 $**

School Utilization

Utilisation des écoles	2003-04	2009-10
Nombre d'écoles	54	54
Effectif total de l'école de jour	15,288	16,974
Capacité totale (places)	20,988	22,236
% de la capacité excédentaire (capacité insuffisante)	**72.80%**	**76.30%**

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[1] Note : En fonction de l'effectif des classes et de l'éducation de l'enfance en difficulté

Utilisation des écoles	2003-04	2009-10
Superficie du conseil scolaire (km2)	33,357	33,357
Nombre de conseillères et de conseillers scolaires	11	13

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 school 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;

- Determine whether staffing levels and organization structures provide for clarity of roles and accountability sufficient to carry out the school 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 school board's adoption of the leading practices relating to governance and school board administration. Our findings are a result of our review of the data provided by the school board and our fieldwork, which included interviews with the Chair, the Director and senior staff of the school board.

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

Establishment of an Effective Governance Model

Leading Practices - Governance and School Board Administration	Evidence of Adoption?
The school board's governance model clearly delineates the division of duties between the board of trustees and the director of education. The board	Yes

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

Decision Making Processes

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

Organizational Structure and Accountability

Leading Practices - Governance and School Board Administration	Evidence of Adoption?
The organizational structure has clearly defined organizational units that delineate roles and responsibilities, minimize administrative costs and ensure effective and efficient operation.	Yes
The director has established a formal succession plan to manage retirements and resignations of key managers/administrators.	No

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 staff from all functional areas are members and participants in sector committees of provincial associations and Ministry workgroups.	Yes

Establishment of an Effective Governance Model

The school board's governance structure is composed of a board of trustees and an administrative council, which is in turn composed of the Director of Education and senior management. The Board is managed based on a model inspired by John Carver. There is a clear delineation between the respective roles and responsibilities of the trustees and executive committee. The Board's role includes creating policies on governance, its relationship with the Director of Education and its assessment, restrictions on management authority and the results expected for its clientele.

The Board has a Chair and a Vice-Chair, and is composed of 11 experienced trustees. The Board also has two student trustees. Trustees are elected for a mandate of four years and have appropriate experience to carry out their roles. The Board's head office is in Ottawa.

The board has three statutory committees as required by the *Education Act*: the special education advisory committee, the appeal committee in cases of student suspension or expulsion and the supervised alternative learning for excused pupils committee. The Board has also created standing committees to assist it in its duties; they are convened as required to address subjects related to the Board's mandate. These are the governance committee, education and stakeholders committee, parent participation in education committee, development of school communities committee, human resources committee, and the performance appraisal and working conditions of the Director of Education and secretary/treasurer committee. Trustees sit on some committees during the annual planning session in December of each year. The Chair and Vice-Chair are members of all standing committees. The Director of Education or his or her delegate (a senior manager) serves as a resource person for each committee, and he or she uses

this committee as a first step in decision-making. The role of committees is to make recommendations on various subjects to the Board, which makes the final decision. Each standing committee has a detailed description of its mandates, responsibilities and representation, which ensures that the Board's management model is respected.

The executive committee is composed of the Director of Education, the executive superintendent of education, four superintendents of education, the executive director of administrative services, the HR director, the director of planning, accountability and strategic collaboration, the director of communications and the Board services coordinator. The executive committee develops and implements operational plans and procedures in line with the school board's main objective: "to be resolved to do everything necessary to provide each student with the support he or she needs to succeed."

Trustees are provided with training by the Association franco-ontarienne des conseils scolaires catholiques (AFOCSC). The board also occasionally participates in internally organized retreats, information seminars presented by the administration on administrative issues, training sessions for new trustees provided by the Ministry of Education, and conferences organized by provincial or national organizations.

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

The Board's primary goal is to provide each student with the support required for his or her academic success. To this end, the Board uses a five-year strategic framework based on supporting four strategic objectives: student success, feelings of pride and belonging, an attractive offer and an environment that fosters success.

The five-year strategic framework, entitled "Horizon 2015" was developed by the Director of Education in collaboration with the executive committee and trustees. The process began in 2008. Several consultations were held with the trustees who revised the board's vision, mission and student profile. Management also organized consultations with schools and the community to promote reflection and receive input on the five challenges related to the board's provision of French-language Catholic education services. After the consultations, the Board identified its direction for development and strategic objectives for the next five years.

Horizon 2015 is the basis of reference for annual strategic planning. The Board uses the strategic objectives to establish its expectations for the year. Horizon 2015 and the annual strategic plan are communicated to Board employees. The Director of Education informs each senior manager of his or her priorities for the upcoming year.

The progress of the annual strategic planning initiative is periodically evaluated throughout the year during executive committee meetings. Follow-up reports are also

periodically submitted to the Board; they take into account the qualitative and quantitative data related to the objectives of the strategic framework.

Decision Making Processes

The governance model is supported by a collegial, transparent, and cooperative relationship between the Director of Education and the school board. This positive relationship promotes open communication, and contributes to an effective process for decision-making.

The board uses the same decision-making process in most cases. Either the Board, one of its committees or the executive committee may put forth a resolution or decision on a particular subject.

Trustees meet on a monthly basis for school board meetings. In addition, trustees attend the meetings of committees on which they sit. Board agendas are created from a template, and are available on the board website before meetings.

Trustees closely monitor policy reviews. There is currently no established timetable for policy review; however, the board reviewed all of its policies in 2007.

Administrative guidelines, which are generally operational in nature and the result of board policies, are the responsibility of the executive committee. Revisions to administrative guidelines are carried out by the executive committee members concerned, who make recommendations to the executive committee for their approval. The board has an administrative guideline that requires all guidelines to be updated within an established timeframe. The last review of all board administrative guidelines took place in 2009.

Organizational Structure and Accountability

The board's organizational structure clearly defines the responsibilities of the trustees and the administration. The mandates of each board committee, including the executive committee, are clearly established, which supports the organization of administrative and policy teams and fosters their effective operations.

All board operations are managed by its departments: the office of the Director of Education, the superintendents of education, planning, accountability and strategic collaboration, and HR and administrative services, which includes the IT, finance, transportation facilities and communications departments. There is agreement and collaboration between members of the executive committee, which facilitates the board's operation.

Real or perceived conflicts of interest within the board can be a threat. The board is very proactive in this regard, and has implemented a policy that helps to avoid real or perceived conflicts of interest.

The Board does not have a formal succession plan; however, there is currently an initiative underway to establish one. The Board currently has in place a succession mechanism that identifies people who would be well suited or interested in a given position.

The board's organizational chart is kept up to date. The organizational charts for each board department, in addition to the contact information by department for all senior staff at the head office, are available on the website and intranet.

Stakeholder Engagement

The board of trustees recognizes the importance of building bridges with communities, other Boards, parents, and students. On the whole, the trustees are very involved in their community and they are members of Francophone and community associations.

The Board recognizes that communications are an essential component of its mission; it must communicate with taxpayers, community organizations, school board students and their parents. The Board uses different means of communications, such as newsletters for its schools, weekly electronic information "capsules" of information, press releases, postings on the website and emails, to ensure the participation of key stakeholders throughout the year.

The school board uses its public website to disseminate information regarding its policies, the director's report, and financial reports.

The members of the school board's executive actively participate in various national and provincial forums, including the assets and facilities committee (CIEP), the Conseil ontarien des gestionnaires en ressources humaines (COGRH), the SAP steering committee, an advisory group on the campaign for the promotion of French-language education, the Regroupement des services éducatifs à l'enfance d'Ottawa, the provincial audit committee, the Ontario Association of School Business Officials (OASBO), the Ottawa Centre for Research and Innovation (OCRI), the Association franco-ontarienne des conseils scolaires catholiques (AFOCSC), the Association des gestionnaires de l'éducation franco-ontarienne (AGEFO), the Conseil ontarien des directions de l'éducation en langue française (CODELF), the Council of Ontario Directors of Education (CODE), etc.

Recommendation

- The board should consider establishing a formal succession plan for all board senior management positions in order to strengthen the board's initiatives to date.

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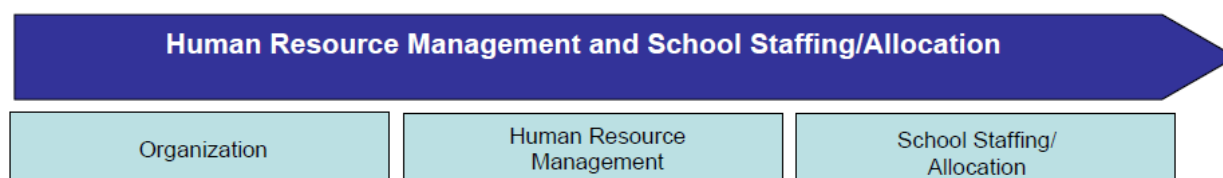
Effective management of human resources ensures an adequate number of qualified staff throughout the organization can perform their prescribed duties. Policies and procedures to develop staff are in place, through performance appraisals, professional development and support services. Staff allocations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

Organizational Structure and Accountability

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

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 builds staff capacity in understanding of HR policies and administrative procedures.	Yes

Development and Reporting of Annual Goals and Priorities

The HR department's mission is to serve its clientele, which is composed of the board's managers and employees, while respecting the Board's vision. The HR department, like all other board departments, participates in the annual planning initiative led by the executive committee. The HR department's strategic plan is developed based on a mandate letter from the office of the Director of Education, which informs management of board priorities and the strategic direction that the department should undertake for the upcoming year. The department then develops its list of priorities based on the board's strategic objectives.

The HR department carried out an operational analysis of the department with the assistance of an external consultant who analyzed management's role and the department's needs, expectations, processes, activities and decision-making structure. The consultant's report also included suggestions for improvement, including a review of the staffing selection tools and the development of training. The report included an implementation plan that will serve as the HR department's operational plan.

The HR department ensures the monitoring of departmental plans and objectives through meetings every three weeks with departmental managers and the labour relations committee. Objectives, staffing and grievances are monitored. During these meetings, the steps for monitoring each meeting point are established and discussed, and then discussed again at the next meeting.

Organizational Structure and Accountability

The HR department is composed of 23 people: the HR director, an administrative assistant, the assistant HR director, the payroll manager, two payroll officers, four payroll clerks, three HR managers, four secretaries, two HR clerks, two HR officers, a technician, a health and safety manager and a health and safety officer. Job descriptions are developed and revised according to the HR department's role. The board's organizational chart includes the HR department, and it is updated regularly.

The HR director and assistant director have the qualifications and experience necessary to fulfil their duties. HR management staff regularly participate in HR conferences. The HR director sits on provincial committees that address issues related to HR management and labour relations.

Monitoring and Communication of Policy

The HR department is responsible for a very comprehensive list of approximately 34 administrative guidelines based on Board-approved policies. The administrative guidelines include the procedure for filing a complaint about a manager; group insurance; vacation time; work hours and overtime; remuneration; staffing conflicts of interest and confidentiality; administrative and disciplinary measures; labour relations, business relationships, and modalities of payment; probationary and orientation periods; and retirement.

When an administrative guideline is created or modified, it is submitted to the executive committee for approval. The executive committee is responsible for approving administrative guidelines. When a change to a law or an agreement has an impact on an administrative guideline, the HR director creates or revises administrative guidelines as necessary. Most guidelines have been reviewed at least once since their creation.

Orientation sessions are organized for new departmental managers and assistant managers on the most relevant policies and administrative guidelines. Recently hired teachers receive explanations of HR policies during their orientation. All staff members can review these policies and administrative guidelines on the school board's website. When a new administrative guideline is put in place, staff and various unions and associations on the distribution list are informed by the office of the Director of Education. When a guideline requires special training, it is organized in collaboration with the HR department.

The Board offers many training activities to its employees. Teachers receive all the training required by the Ministry. There is also a schedule of general training sessions that are mandatory for all board employees and that are organized by the HR department. Staff members are involved in the planning of training through a survey. Some groups of new board employees receive training during their orientation session, during which all of the board's departments make presentations. Each recently hired staff member meets with a member of the HR department.

The HR department organizes training activities and is responsible for selecting either internal or external instructors. The board does not require a minimum number of training hours. Some board departments receive funding for training. After each training session, participants are asked to share their feedback on the training session by means of a survey. In collaboration with the superintendent concerned, the HR department is working to implement or integrate into some existing activities the elements of the Ontario Leadership Strategy, particularly those elements related to the identification of potential leaders.

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 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.	Yes
HR management maintains and communicates formal disciplinary policies and procedures for all staff.	Yes

Attendance Management Processes/Programs

Leading Practices – Human Resource Management	Evidence of Adoption?
Attendance management processes/programs exist that include employee supportive policies and procedures to minimize the cost of absenteeism.	No

Leading Practices – Human Resource Management	Evidence of Adoption?
Management periodically reports on the effectiveness of the attendance management processes/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 School Board's Employee Benefit Plans

Leading Practices – Human Resource Management	Evidence of Adoption?
HR management periodically conducts independent compliance audits of the board's insurance carrier to ensure adherence to the benefit plans terms and conditions.	No
Employee data is automatically synchronized among the board and external carriers such as TPP, OMERS and the board's benefit provider(s).	Yes
Policies and procedures ensure the board's benefit plans are managed appropriately.	Yes

Monitoring Staff Satisfaction

Leading Practices – Human Resource Management	Evidence of Adoption?
Confidential staff satisfaction surveys are performed periodically.	Yes
Confidential exit interviews are performed for all staff.	No

Staff Recruitment

Staff hiring and recruitment are managed and centralized through the school board's HR department. The board has a detailed process in place for recruiting and hiring managerial and administrative staff (competency profiles and well-defined selection tools), teachers and support staff. The process defines the selection criteria, the procedure for advertising positions, the selection process and procedures, and certain administrative procedures.

The recruitment process is supervised by the HR department. To ensure compliance with administrative guidelines and collective agreements, the HR department is present at all board hiring interviews. In general, the board does not find it difficult to recruit, hire and retain qualified staff, except for positions such as psychologists, speech-language pathologists and custodial staff (primarily casual).

School board positions are advertised in many ways: on the board's website, in board workplaces, in local newspapers, on the job boards of professional organizations, at the job centres at universities and colleges, and on the external websites of "Education Canada", "Job Boom" and the payroll association. The HR team is also present at the job fairs run by the faculties of education at many universities, including the University of Ottawa, Laurentian University, La Cité collégiale and several universities in Quebec.

The same selection process is used for all staff positions. A selection committee is established for each position. The selection committee for teachers and educational support staff is composed of a member of the HR department and a representative of the school principal. For other positions, the selection committee is composed of a person representing the immediate supervisor of the position. There is a preference to have a person from another school or department. For the position of school principal, a parent member of the school board is invited to sit on the selection committee.

The HR director maintains consistency in the staff recruitment and selection process through the establishment of official evaluation criteria, which are described in the administrative guideline on staffing and used by the selection committee. The references of candidates are verified and candidates must provide their personal information and criminal background checks. The Board provides new staff members with the opportunity to obtain a copy of their criminal background check through the Ontario Education Services Corporation (OESC). The fees are the responsibility of the future employer. Candidates are selected based on their skills, experience and qualifications, and on the requirements of the position. Candidates must undergo a language assessment. Once the candidate accepts an offer of employment, he or she receives a welcome kit from an HR senior staff member.

Labour Relations

The school board has negotiated five different collective agreements with unions representing teachers and support staff. The HR director and assistant director are involved in all negotiations with unions. Negotiation committees are composed of senior staff from board departments and school principals, in addition to members of the HR department. Each collective agreement is reached within the scope of a mandate assigned to the HR department by the Board; all agreements in principle are also ratified by the Board.

The HR director maintains good relations with union representatives. The board has some grievances underway. To avoid various procedure grievances, the department ensures that all hiring and staffing processes (including surplus letters for teachers and educators) are carried out in conformity with collective agreements and board guidelines. The school board's grievance procedure is described in the collective agreements.

Joint committees are established to discuss issues directly or indirectly related to working conditions or issues of mutual interest covered by collective agreements. An HR manager and agent are always members of these committees; the HR director and assistant director frequently participate in meetings. Committee members are adequately prepared for negotiations of collective agreements. The school board maintains good relations with the unions with which the HR department deals and minor problems are resolved quickly.

Employee Performance Evaluation Process

The board has two administrative guidelines on the appraisal process for teachers and other board staff. The evaluation process is clear for all employees. The assessment policies in effect are available to all staff on the school board's website.

In September, a list of the staff who must be assessed that year is generated through SAP. A different process is used for each employee group. The performance appraisal of teaching staff conforms to the current requirements of the Ministry of Education. The school board evaluates its experienced teachers on a five-year cycle and its support staff on a three-year cycle. New teachers are assessed twice during their first year of teaching as part of the New Teacher Induction Program. In accordance with the Education Act, for teachers who do not receive two "Satisfactory" ratings within the first year, the Program continues into the second year to provide support. These teachers remain eligible to successfully complete the New Teacher Induction Program if they receive two "Satisfactory" ratings no later than 24 months after they begin teaching. Teacher performance appraisals are carried out by principals, a supervisory officer or vice-principals. Results are communicated to the HR department.

Prior to an appraisal, the HR director sends the employee's immediate supervisor all the relevant documentation. The supervisor then plans a meeting with the employee in order to:

- review the tools and objectives of the performance appraisal;

- identify the criteria to be used;

- establish a schedule for the performance appraisal period.

During the performance appraisal period, the immediate supervisor keeps an updated file on the employee's performance. At the end of the period, the supervisor and employee meet and the former provides the latter with a summary report of the assessment. The employee confirms receipt of the summary report and adds his or her comments. A copy of the appraisal is given to the employee and the original is sent to the HR department, where it is added to the employee's file. If required, an improvement or training plan is prepared in collaboration with the employee.

To correct and avoid wrongful conduct by staff members, the school board has adopted progressive discipline practices. The administrative guideline on disciplinary and administrative measures describes the progressive discipline process in place.

With the exception of verbal warning, all cases of wrongful conduct are dealt with in a centralized manner. The supervisor of the employee concerned contacts the HR department, which supports him or her throughout the process. Either the principal or supervisor, in collaboration with the HR manager responsible for that employee's employee group, leads an investigation to collect information related to the complaint. The HR manager meets with management and witnesses and recommends a disciplinary measure. The HR manager consults with the principal or supervisor and a warning is given to the employee at fault.

If the situation is not resolved or there is no improvement in the employee's behaviour, the process continues with progressively more serious disciplinary measures. The entire progressive discipline process is explained in the administrative guideline on administrative and disciplinary measures. This process uses a step-by-step approach applied throughout the board for all staff, which conforms with current caselaw. The steps are:

1. Verbal warning

2. Written warning

3. Suspension

4. Dismissal

A recommendation for dismissal must be approved by trustees; for serious cases, the Board may decide to deviate from the progressive disciplinary process and proceed directly to the fourth step. In all cases, the principal or supervisor informs the HR department of the situation in order to receive expert services, to ensure consistency in the application of the process, and to add information to the employee's file.

Attendance Management Processes/Programs

The board has three administrative guidelines that address absenteeism. These guidelines explain the various holidays available to staff in addition to workplace leave.

Absenteeism is governed by collective agreements and administrative guidelines. The board uses a software program, Substitute and Employee Management System for Schools (SEMS), to manage absences and find replacements. When an employee is absent, he or she must enter the absence into the system, which then finds a replacement as required. The employee informs his or her immediate supervisor, who validates the information entered into SEMS.

An absence file is maintained for the purposes of attendance management. The board can use this file to generate reports, analyze trends and identify types of absences or days that are particularly prone to absences.

For prolonged absences, or those of three days or more, a supporting medical note must be provided when required by a collective agreement or administrative guideline. If a supporting medical note is not received, the HR department must follow several steps to ensure that one is provided. In the case of prolonged absences, the board promotes a progressive return to work or modified work. The board has engaged the services of Cowan Insurance Group and its Early Intervention Program (EARS). Absences of more than 10 days are submitted to the EARS Program, following which qualified staff begin a process with employees. As several board employees are on prolonged leave or modified work, the board is implementing a monitoring process to help these employees reintegrate into the workplace. Regular follow up of LTDI cases, approximately every eight weeks, is ensured by the HR department and involves members of the EARS Program, the Great West company and union organizations.

The health and safety manager is a trained nurse who has extensive experience in monitoring absences. She is often asked to intervene in cases to either provide a second medical opinion or to assess functional limitations as required to develop a return-to-work program.

The board has a reward program for staff who accumulate 240 or 270 sick days, depending on the applicable collective agreement.

The board does not compare its absenteeism rates to other boards. The board has noted that its absenteeism rate is higher before or after spring break and professional activity days, and during other specific periods throughout the year.

The board should develop a comprehensive absenteeism management program in order to manage the problems related to certain kinds of absenteeism. This important initiative will provide the HR director with a consistent and structured approach to improve attendance, by engaging in positive reinforcement with employees and adopting standardized practices across all employee groups.

Management of HR and Payroll Data

The payroll function reports to the remuneration and benefits manager, with the assistance of the assistant HR director.

Employee records are updated by the payroll function. Payroll is generated by management's secretary, who prepares modifications to employee salaries. Modifications and supporting letters are approved by the HR manager responsible for the employee group, and are then sent to the payroll clerk responsible for executing payroll data and approved by a payroll officer. The remuneration manager is responsible for approving payroll, which ensures the segregation of duties between the HR and payroll functions. Updates to personnel records for pay and benefit changes or other compensation adjustments are performed by authorized staff only.

Employee records are managed internally through the centralized SAP system. Each person hired by the school board is enrolled in the system. Pay is directly deposited in staff bank accounts by means of electronic funds transfer (EFT). Pay statements are electronically sent to employees through the board's computerized communication system.

The HR director has developed effective processes, explained in administrative guidelines, to ensure that staff qualifications and experience are formally tracked and updated. For unionized staff, the job classifications are updated in accordance with collective agreements. For updates to non-teaching staff classifications, the board uses data from a remuneration analysis carried out by an external consultant. For teachers, data is regularly downloaded from the Ontario College of Teachers.

For non-unionized staff, the board ensures that the review of positions is part of the budget process. Staff who would like an evaluation of their job classification can follow a process explained in the administrative guideline on remuneration and job classification. The school board does not have any outstanding pay equity issues or grievances. The board meets its legal obligations in terms of pay equity and has implemented a pay equity plan for all employee groups.

Management of School Board's Employee Benefit Plans

The school board manages its employee benefit plan through a third party in consortia with the other 11 French-speaking school boards.

The school board offers all of its permanent employees benefit plans by means of this third party from whom employees can claim their medical and dental expenses. In accordance with the complementary medical care plan, claims for medications and dental care are usually filed electronically at the pharmacy or with the dentist.

During the annual plan renewal period, the manager writes a report for the HR director that includes the statistics on benefits plan use and demographics per employee group, the kinds of medications most frequently claimed, and the costs of benefits plan use. The report also includes a comparative analysis of plans from other insurance providers and the manager's recommendation.

The board has established a program that allows employees on maternity leave or long-term leave to redeem their pension contributions so that they can make up for their contributions during a prolonged absence. The Ontario Municipal Employees Retirement System (OMERS) produces an annual report that is reconciled when it is sent to the board. Regular reconciliations are carried out between the Ontario Teacher's Pension Plan (OTTP) and the board's data.

In order to reduce costs, the board moved from an external complementary medical and dental plan to a self-insured plan. The plan was reviewed and, due to its stability, the board was able to achieve considerable savings.

Monitoring Staff Satisfaction

The HR department is responsible for sending a survey every three years on the organizational climate of the board, which addresses several issues including equity, job satisfaction, organizational priorities, leadership and supervision. If the response rate is at least 40%, the answers are compiled and the results are presented to the Board. If the response rate is under 60%, a follow-up initiative on satisfaction rates is organized. The survey is part of the board's monitoring activities, as required by the board of trustees.

Exit interviews are not conducted.

Recommendations

- The HR department should develop a comprehensive attendance management program, with policies and procedures for specific categories of absenteeism. This important initiative will provide management with a consistent and structured

approach to improve attendance, by engaging in positive reinforcement with employees and adopting standardized practices across all employee groups.

- Management should report on the effectiveness of attendance management methods/programs to the executive committee.

- Management should periodically conduct independent compliance audits of the board's insurance carrier (management services only), which manages the processing of medical and dental claims, to ensure adherence to the benefit plan's terms and conditions.

- Management should consider developing a formal plan for conducting exit interviews. As with staff surveys, these interviews would provide input for HR policy, as well as process and program improvement.

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.	Yes

Monitoring and Reporting on Staff Allocation

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

Planning and Processes for Annual Staffing and Allocation

The board has implemented a detailed staff planning and allocation plan. Teacher allocation estimates are produced by the finance department in collaboration with the HR department and the superintendent responsible for this file. This process is supported by a formula that takes into account Ministry policies and Board guidelines in addition to the applicable provisions of collective agreements. The staffing procedure for each employee group is part of the board's budgetary process.

Beginning in October of each year, the finance department carries out a complete audit of the staffing formula to ensure that it is effective, efficient and takes into account current enrolment before calculating the number of employees required. Enrolment is forecast by the finance department and is based on various elements such as recruitment and retention rates, demographic statistics, and feedback from principals on extraordinary situations in their sectors (for example, the closing of a company, a large anticipated population increase due to the arrival of Francophone immigrants, etc.). This method promotes an accurate forecast of enrolment and staffing requirements. The HR and finance departments prepare a staffing notebook (the budgetary provisions workbook) to develop staffing estimates, which is then submitted to the superintendents

responsible for staffing. The finance department, HR department and superintendents responsible for staffing validate the staffing forecasts, following which the HR department assigns staff based on these forecasts. The Board approves staffing forecasts at the end of March.

Next, the results from staffing planning are compared to actual needs and other relevant factors related to administrative guidelines, collective agreements and Ministry or Board initiatives. Following Board approval, staff members are assigned and follow the schedule of activities set by the HR department. Staffing regulations are based on collective agreements and other initiatives.

Allocation monitoring for schools is carried out by the superintendents, school principals and members of the HR department, who ensure the validation of and compliance with PLCs as prescribed by the Ministry and board administrative guidelines, and relevant provisions of collective agreements.

When validating staffing plans, the HR department takes into account the budget and submits it to the finance department for approval before submitting it to the Ministry.

For support and maintenance staff, the board uses various formulas according to its administrative guideline. The formula for custodial staff is based on factors such as enrolment, the area of facilities, the number of staff and the age of buildings. This formula is generated by the facilities department. The formula for allocating special education staff enables the board to identify the required number of school adjustment personnel per school. Each year, a committee revises student and school needs. The allocation of all these groups is generated by the HR department in conformity with the processes established in various collective agreements.

Monitoring and Reporting on Staff Allocation

Staff allocation is based on enrolment and the staffing formula in effect. Superintendents know their schools and their schools' needs well and communicate this information to the board. The staffing budget adopted in April of each year is adjusted to respect the revised budget, as required.

After staffing forecasts are finalized in April and May, the HR department begins recruitment and placement sessions with the help of an internally designed staffing software program. Teacher allocation is managed with a software program that supports effective staffing based on employee qualifications and seniority; it complies with the right of first refusal and other restrictions as identified in various collective agreements.

Required modifications to teacher staffing are carried out by October 31 at the latest. Adjustments to special education support staff take place throughout the school year. Each school has a special education representative who prepares an initial report on

adjustment requests and who makes recommendations to his or her school principal. The director of student services reviews these requirements and makes recommendations to the executive committee.

The board has implemented a monitoring process that contributes to the effective management of staff allocation. The HR department reports on a monthly basis to the Board on staffing and all staff changes. In September, staffing is reviewed and adjusted according to actual enrolment. As the board is currently experiencing growth and is planning its staffing conservatively, there are no surpluses. For 2008-2009, the variance on the overall forecast was approximately 0.4%.

Benchmarking Costs with Other Boards and Funding

The HR director prepares a comparative analysis of salaries and working conditions and compares costs with other school boards. In addition, an external consultant firm prepared a comparative analysis of salaries at the 12 French-language school boards and other organizations. These comparisons are documented.

The labour relations service of the 12 French-language school boards also contributes to the analysis of working conditions in the school boards. This analysis enables boards to make comparisons as they work to provide conditions comparable to those found throughout the French-language system and boards of similar sizes.

4. Financial Management - Findings and Recommendations

Financial Management		
Organization	Budget Planning & Development	Financial Reporting and Analysis
Treasury Management	Non-Grant Revenue Management	Purchasing
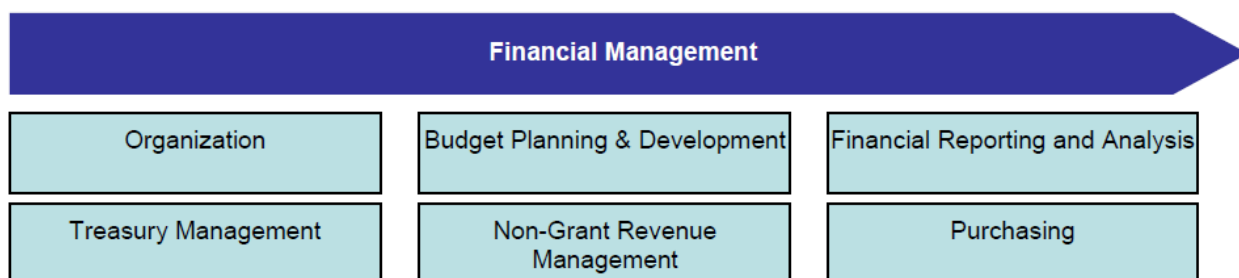
The financial management of the school board contributes to the efficient and effective use of fiscal resources. Financial management ensures that the annual budget is developed within the Ministry's allocation and aligned with student achievement targets. It also ensures that appropriate financial policies and procedures are in place to manage resources.

Financial and related business processes contribute to an appropriate level of transparency in the allocation and use of the budget by the various departments. They also ensure that the reporting of results to the board of trustees and other 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 department support of the overall goals/priorities and accountability measures established by the school board;

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

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

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

Development and Reporting of Annual Goals and Priorities

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

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.	Yes
Finance department staff have the appropriate finance/accounting designations and experience.	Yes

Monitoring and Communication of Policy

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

Development and Reporting of Annual Goals and Priorities

The finance department, like all other board departments, participates in the annual planning initiative led by the executive committee. The finance department's strategic plan is developed based on a mandate letter from the office of the Director of Education, which informs the director of board priorities and the strategic direction that the department should take on for the year. Next, the department sets objectives for the

year based on the board's strategic objectives. The table of objectives includes tools for measuring results and a timetable for each objective. Objectives are prioritized. The plan also includes mid- and long-term objectives.

The departmental plan is evaluated by the department each January. Department managers meet and evaluate the objectives and their timetables before assessing their priorities for January to June of that year.

Organizational Structure and Accountability

The finance department is composed of a team of fourteen people: the executive director, the financial controller, the secretary of the education centre service, three finance managers (purchasing, budget and accounting), four office workers, three clerks and a special projects funding officer. The department's detailed organizational chart is available on the board's intranet. To facilitate fast and effective communication with the general population, the phone numbers for each department and service are published on the board's website. The duties and responsibilities of each staff member are clearly documented. This structure promotes a clear division of duties related to preparing reports and authorizing purchases within the finance department. In terms of succession planning, the department has put in place mechanisms that will ensure the continuity of service without interruption during a change in staff members or prolonged absences.

The duties and responsibilities of department staff are clearly defined in job descriptions and the communication structure is reflected by the organizational chart, which is updated regularly. The department director sits on various provincial committees and contributes to the finance department's role in the business sector by means of provincial initiatives. Staff have the appropriate professional designations or relevant experience to carry out their duties.

Monitoring and Communication of Policy

The finance department is responsible for a policy and ten administrative guidelines on financial management, including governance costs, the budget, promotional expenses, purchasing of goods and services, donations, school fees, credit cards and the costs of travel, lodging and meals.

The department uses a range of methods to ensure that staff understand and comply with administrative guidelines, including a detailed training schedule available on the website. The department encourages new employees to sign up for required training sessions and ensures that new employees receive this training.

The finance department also communicates information on new policies through a monthly newsletter entitled "Edu-Gestion", which includes various reminders and details on departmental procedures and administrative guidelines. When a guideline is created

or modified, it is submitted to the executive committee, which is responsible for the approval of administrative guidelines. "Edu-Gestion" also includes screenshots to facilitate the understanding of detailed steps, reminders of important dates, finance memos and frequently asked questions.

In terms of training related to the SAP system, school principals are informed of the relevant points of new policies while school secretaries receive more in-depth training on modifications. New employees and participants at various training sessions receive an information kit that includes relevant administrative guidelines, workbooks, recent department memos and the SAP chart of accounts. A training guide on the SAP accounting system (purchasing) is available to users. It includes support documents with all required steps and screenshots. Employees also have access to a purchasing guide with very precise, explicit instructions. In addition, a guide on school fund management is available to users, which includes all applicable procedures and (e.g., deposits, withdrawals, journal entries, bank reconciliation and reports). All of these documents and updates are available on the intranet. The finance department is responsible for the monitoring of and compliance with department policies. Processes and controls are in place to ensure compliance with these policies.

4.2   Budget Planning and Development

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

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

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

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

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

Annual Budget Development Process

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

Enrolment Forecasting Linked to Budget Development

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

Identification of Risks and Mitigation Strategies

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

Annual Budget Development Process

The annual budget process at the school board is transparent, clearly communicated, and well documented, and incorporates input from all key stakeholders, including the local community to a limited extent.

The budget process takes place every year between January and June. Very early in the process, the board creates a detailed schedule including all the tasks required to establish the annual budget. The schedule includes specific dates and clearly identifies the managers and key stakeholders for each step.

The process begins in January with enrolment forecasting for the upcoming school year. Between January and March, the finance department holds several consultations with school principals and superintendents, as part of the board's strategic plan. All elements related to Ministry requirements are incorporated into the budget process in order to ensure conformity.

The finance department develops the teacher staffing plan according to the Ministry-prescribed CAPs, the grants available from the Ministry and the risks associated with some estimates. Staffing for support, administrative and managerial staff is based on a formula pre-defined by the board. This formula always takes into account enrolment, available funding and Ministry requirements. Staffing is then approved by the executive committee.

The executive committee prepares systemic directions based on the Board's strategic plan. These systemic directions are initiatives and investments established by the executive committee in consultation with school principals, departments and union organizations. They are approved by trustees in February and included in the budget presentation in June.

Next, the finance department collects data to prepare the first draft of budget forecasts, which includes the preparation of a budget package for administrative and educational services. During the data collection phase, the finance department also calculates salaries, benefits and operating expenses based on templates filled in by budget holders. In March, the budget manager calculates the legislative grants following their publication by the Ministry. The grant amount is calculated based on enrolment forecasts once the staffing plan and recurring projects are incorporated into the budget.

Upon completion of the needs assessment phase, the finance department compiles the results and presents a first draft of the budget to the executive committee in March.

In May, school principals consult with their school council on the school's budget requests and then submit the requests to the appropriate superintendent for approval. A second version of the budget that includes Ministry grants is then presented to the executive committee for discussion.

At the end of June, the final version of the budget is reviewed and approved by the Board before being sent to the Ministry of Education. The budget is then published on the school board's website.

Enrolment Forecasting Linked to Budget Development

Enrolment forecasts are prepared by the enrolment management officer and validated by the finance department in collaboration with the superintendents of education and school principals. Enrolment estimates are made each year; they are based on

information from several years, data from Statistics Canada and demographic research. The Board monitors enrolment throughout the year until September and ensures compliance with collective agreements on staffing issues. All risks related to forecasts are mitigated by effective planning and a contingency plan included with the budget.

Staffing is part of the budget. Superintendents and the directors of finance and HR collaborate with school principals to develop the board staffing plan for the upcoming years by following the steps described in the budget process.

Identification of Risks and Mitigation Strategies

The board uses an effective forecast mechanism that takes into account probable risks. Staffing forecasts are accurate to within 0.4% and a reasonable contingency amount is included in the budget development. The board has never run a deficit and has always delivered effective and efficient programs. School board expenditures are guided by Ministry grants and the budget is always set with the objective of being balanced without requiring the use of reserve funds. Reserves are used strictly for non-recurring projects, and require a resolution and approval from the school board. The board also budgets for equipment replacement programs. For example, there is a four-year computer replacement program developed in accordance with the budget process.

The budget is monitored by budget holders and the finance department. The finance department ensures that school principals and department directors are advised throughout the year when their expenditures are close to the budgeted amounts. This helps to ensure that the budget is respected and that schools or departments are not short on funds at the end of the year.

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 and Annual Financial Reporting

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

Audit

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

Integrated System for Variance Analysis and Financial Reporting

The school board uses an integrated financial system (SAP) to record, track and report financial data. The SAP system is used by 11 of the 12 French-language school boards and is supported by the SAP centre of excellence in Ottawa. The system integrates general ledger, accounts payable, accounts receivable, budget, and purchasing modules. The financial system facilitates variance analysis and management reporting.

The budget manager is responsible for setting-up the chart of accounts, maintaining aliases and managing access rights to the system as determined by the finance director. The system enables budget holders to print their own budget monitoring reports at any time.

Interim and Annual Financial Reporting

Financial reports are prepared and presented to the executive committee and board of trustees three times a year (revised budget and final results on March 31), to help management and the board monitor variances. Reports show variances between the planned budgets and actual results. During Board meetings, the executive director explains the details of the reports and variances in order to help trustees understand the reasons for variances and, at the end of the year, to show whether the budget was respected. The board is encouraged to provide more detailed information in the financial reports by using the template developed by the Interim Financial Reporting Committee.

Currently, financial reports are presented with a cover page indicating that the reports are prepared by the executive director and controller, and distributed by the Director of Education.

A timeline for monthly financial reporting is set at the beginning of each school year. The board meets the deadlines for financial reporting to the Ministry.

Audit

The board has not established an audit committee that includes an external advisor.

The primary function of the internal auditor is to ensure that the internal controls established by management are operating effectively and in compliance with board policies and procedures. Although the board has already had an internal auditor, this position has not existed for several years. However, audits of school accounts, enrolment and other areas related to internal controls are carried out on annually through sampling in order to ensure data integrity.

Developing a mandate for the internal audit function would assist the executive committee and the trustees in their overall governance roles. The internal audit function can also help develop performance measures and indicators for programs and services. The annual audit plans could also be presented to the governance committee for approval, in addition to all reports.

Recommendations

- Management should consider formalizing an internal audit function. This would include a broader audit of financial and management controls.

- Management and the board of trustees should consider formalizing an audit committee that meets Ministry recommendations and that includes external advisors to contribute to the finance audit committee's effectiveness.

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 board;

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

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

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

Cash and Investment Management

Leading Practices - Treasury Management	Evidence of Adoption?
There is an efficient cash management process to maximize interest income, using short-term investments where appropriate.	Yes
Cash management activities are consolidated with a single 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.	Yes
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 school board has an agreement with Desjardins that is governed by an agreement negotiated every three years by a consortium of 11 French-language school boards. The Board benefits from a prime rate on the average monthly cash balance. Thus, the finance department has, as much as possible, consolidated the school board's cash management activities with a single institution. Schools manage their banking activities with their local Caisse Populaire Desjardins when one is present in their region. The board has an agreement with the Caisse Populaire Desjardins for a line of credit that is available to it; the line of credit is, however, seldom used.

The finance department monitors the board's banking transactions on a daily basis and has access to electronic bank statements, which enables monitoring of the account and cash flow. The process for weekly bank reconciliations ensures an effective division of duties. The department ensures that there is a clear division of duties by giving the accounts payable clerk access to neither the file (access is reserved for the accounting manager) nor the electronic funds transfer, as she is responsible for writing cheques and/or electronic transfers in SAP.

The required documents relating to agreements and contracts with financial institutions are systematically filed in a safe. Whenever possible, the board tries to obtain electronic versions of important documents, like banking agreements, to prevent information loss.

The school board maintains reserve funds to be prepared for unforeseen circumstances, such as judicial proceedings. Management must obtain Board approval through a resolution at a board meeting in order to transfer reserve funds or to transfer capital to reserve funds.

Management of School-Based Funds

Schools organize many activities that enable them to raise funds throughout the school year. The board has prepared detailed guide on controls for school fundraising. The school fund management guide provides instructions and describes processes step by step to ensure that funds are effectively managed and that the risk of fund loss is minimized.

The school board has limited school bank accounts to one per school; it manages school funds through the banking management application (AGB) in SAP.

Each school has access to petty cash in its bank account to a limit of $750 for elementary schools, $1,000 for secondary schools and $300 for departments. This money is used for onetime and urgent purchases.

4.5   Management of Non-Grant Revenue

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:

- Community use of the schools, gym leasing;

- Donations

- Daycare operations

- Continuing education

On the whole, these revenues are minimal and the board only recovers its costs. Daycares are partially subsidized by the board. The purpose of these initiatives is to finance school activities and to ensure the institutional vitality of the system.

Procedures for all Non-Grant Revenues

The school board does not use an automated system to collect other revenues. However, amounts are minimal and the collection of amounts owing does not currently pose a problem. Amounts are collected either by cheques sent to the finance department or by EFT.

The board has an automated "point of sale" program on its website, though which the general population can access and print the forms required to enrol in continuing education. However, the website does not allow users to enrol or pay online.

The board would like to acquire a web-based electronic enrolment system that would enable third parties to place electronic requests for the use of Board facilities. The board plans to set up an electronic payment system on its website.

Special grants awarded to the school board are managed by the budget manager. The finance department creates a new cost centre for each grant in SAP, enabling the separate recording of its related revenues and expenditures. The budget manager monitors projects and cash flow, and ensures compliance with contracts. A separate file is also maintained for the signed contract, budget, a copy of the grant and all reports related to the grant.

Recommendation

- The finance department should consider using electronic payment systems for its nongrant revenues to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.

4.6   Procurement

The purpose of reviewing supply chain/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 support the procurement and related payment process;

- Whether school board processes ensure value for money from all acquired goods and services;

- Identify 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 - Supply Chain/ Procurement	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	Yes

Leading Practices - Supply Chain/ Procurement	Evidence of Adoption?
(including the use of public advertising for RFPs and tenders over a defined level)).	
Purchasing managers monitor and ensure compliance with the Board's procurement policies and procedures.	Yes

Participation in Buying Consortia

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

Purchasing Levels of Authority

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

Policies and Procedures for PCard/Corporate Card Use

Leading Practices - Supply Chain/ Procurement	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 - Supply Chain/ Procurement	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

Leading Practices - Supply Chain/ Procurement	Evidence of Adoption?
Management has implemented electronic supplier interface for ordering, processing and payment, including the use of supplier portals.	No

Use of Electronic Funds Transfer for Greater Efficiency

Leading Practices - Supply Chain/ Procurement	Evidence of Adoption?
Management maximizes use of electronic funds transfers (EFT) for payments.	Yes

Procurement Policies and Procedures

The school board has an administrative guideline on approved purchases for the acquisition of quality goods and services. The guideline is applicable to all schools and departments, and is available on the school board's website. It was last updated in 2009. In compliance with the policy, the board uses a comprehensive selection process that includes criteria such as the quality and availability of the product of service, the supplier's reputation, after-sales service and the company's viability.

Changes to policies and administrative guidelines are often communicated through a memo or "Edu-Gestion", the monthly newsletter that also includes reminders on the board's purchasing procedure and administrative guidelines. The finance department informs new managers of the policies that are the most relevant to their positions, such as administrative guidelines on purchasing, expense claims, use of credit cards and reimbursement for travel costs. Annual training sessions are available to inform stakeholders. New employees are provided with an information kit that includes relevant administrative guidelines, workbooks and recent memos.

The finance department is responsible for monitoring and ensuring compliance with department policy. There are processes in place to ensure compliance with policies. The board ensures its policies are respected through a process described in the policy on purchasing and automatic controls in SAP. All purchases are made using purchase orders that require various approval processes as prescribed by administrative guidelines. Reception of goods and services is managed electronically in the SAP program, and receipts are saved. Inspection is then carried out before the invoice is paid.

The school board has approved policies in accordance with the directives issued by the Ministry in the spring of 2007. The following policies have been adopted and then published on the school board's website:

- ADM-01 – Reimbursement for course fees (2009)

- ADM-08 – Travel, meal and lodging costs (2009)

- ADM-11 – Purchasing of computer materials (2009)

- ADM-15 – Purchasing of goods and services (2009)

- ADM-18 – Credit card (2009)

- ADM-19 – Trustee expenditures eligible for reimbursement (2009)

Participation in Buying Consortia

The board participates in several "Lead Board" consortia for products and services including:

- Appliances

- Procurement and purchasing of glass

- Cleaning of school yards and parking areas

- Ink cartridges and toner

- Recycling

- Waste collection

- Snow removal

- Generator maintenance

- Preventive maintenance of elevators and lifting devices for persons with a disability

- Audiovisual equipment

- Art and classroom supplies

- Office supplies

- Library supplies

- Physical education supplies

- First-aid supplies

- Science supplies and equipment

- Printers and scanners

- Inspection and maintenance of fire and security systems

- Lamps and ballasts

- Educational materials

- Office furniture

- Classroom furniture

- Computers and peripheral equipment

- Art paper and workbooks

- Laminating film sheets

- Photocopiers

- Custodial supplies

- Milk products

- Fine paper products

- Hardware products and small tools

- Monitoring, inspection and maintenance of alarm systems

- Lawn-mowing

- School kits for students

- Electricity, CSBSA Electricity Acquisition Program, through Coral Energy Canada Inc.

- Natural gas (OCEPG/Comsatec)

- Heating oil, diesel (Petro Canada)

- Consortium de transport scolaire d'Ottawa (Ottawa/Renfrew)

The board participates in provincial tender calls (OECM)

- Fine paper

- Office supplies

The board has several agreements in place and participates in several consortia with the following school boards:

- Conseil des écoles publiques de l'Est de l'Ontario (CEPEO)

- Ottawa Catholic School Board (OCSB)

- Ottawa-Carleton District School Board (OCDSB)

- Conseil scolaire de district catholique de l'Est de l'Ontario (CSDCEO)

- Conseil scolaire de district catholique Centre-Sud (CSDCCS)

For the purchase of school supplies, such as paper or cleaning supplies, the board organizes bulk purchases to minimize costs. The board does not carry out cost-reduction analyses of its participation in consortia with the exception of the consortium for purchasing photocopiers. We would encourage the board to create reports on the advantages of participating in new consortia, which should be presented to the Board.

Purchasing Levels of Authority

The purchasing policies prescribe the following limits and requirements for procurement in situations where there is no contract in effect:

- Purchase from $1 to $1,000: Purchasers may obtain goods or services from the supplier of their choice. Goods of a value exceeding $500 may be purchased with a credit card, and goods of a value less than $150 may be purchased with petty cash. A purchase order must be used for amounts between $500 and $1,000.

- Purchase from $1,001 and $10,000: Purchasers may obtain goods and services after receiving three verbal quotes from suppliers. Quotes must be documented in the "Request for a quote by telephone" form, which must be filed at the administrative unit for future audit. The contract is awarded to the supplier offering the lowest price and meeting market terms and conditions. If the three suppliers are not on the CSDCCEO list, purchasers must document in the file the steps they took to identify potential suppliers.

- Purchases from $10,001 to $50,000: Purchasers must obtain a minimum of three quotes in writing, received in response to a request for written quotation according to the process outlined in section H, "Process for requesting a written quotation".

- Purchases of more than $50,000: Purchasers must go through the purchasing department to launch a formal public call for tenders according to the process established in section F, "Process for proposals". Purchasers must receive approval from the CSDCCEO treasurer before publishing a public call for tenders.

The purchasing manager ensures compliance with the administrative guideline.

Policies and Procedures for PCard/Corporate Card Use

The school board has clearly communicated its administrative guideline on the use of credit cards, which is part of its policy on the purchase of goods and services revised in 2009. The board uses approximately eighty credit cards ("procurement" and "business" Visa cards) for managerial staff, school principals and department directors. Credit cards are controlled to the utmost extent due to the process in place:

- Card holders sign a document informing them of the privileges of using the card and the consequences of abuse.

- Card holders receive their monthly statement at their workplace, fill out a form entitled "Statement of account – Desjardins Visa credit card" and send their statements with original receipts to their supervisors, who sign the documents and submit them to the finance department.

- The accounts payable clerks review and analyze the Visa statements and compare it to employees' statements of account, receipts and the Visa reports submitted to the board.

- Every three months, the accounting manager randomly audits purchases to ensure they are in conformity with the administrative guideline on credit cards.

Accounting for Completeness of Purchase/Payment Cycle

The Board mainly relies on the procurement module of its finance system to process its purchase-to-payment cycle. The person authorized to create purchase orders for departments and schools creates an electronic purchase order in the SAP system and selects a preauthorized supplier. This request is approved automatically by the person who created it if the amount is under $500. If the request is more than $500, the system refuses the transaction and requires the approval of the SAP purchasing manager (the

order is entered a second time into SAP). The purchase order is then automatically sent by fax to the supplier.

Goods are delivered directly to the school or the board's head office. At reception, automatic two-way matching is carried out with the packing slip and purchase order entered into SAP. The school board administration receives supplier invoices and compares them to purchase orders and the reception entered into SAP. The finance department does not process payment until the delivery of the goods or service is recorded in SAP, which completes the three-way matching process.

Once the three-way matching process has been carried out, the invoice is available for payment. The accounting manager transfers electronic funds to the supplier.

Use of Electronic Funds Transfer

The school board currently uses EFT as often as possible (approximately 85% of the time) to carry out transactions with its suppliers, while other payments—primarily transactions with cities—are made with cheques. New suppliers are added as they begin doing business with the school board. They must provide a voided cheque to set up their EFT account and receive payment. This maximal use of EFT represents an enormous contribution to transaction efficiency and risk minimization. The board continues to encourage municipalities and cities to use EFT.

Recommendation:

- Management should implement an electronic supplier interface for ordering, processing and payment, including the use of supplier portals.

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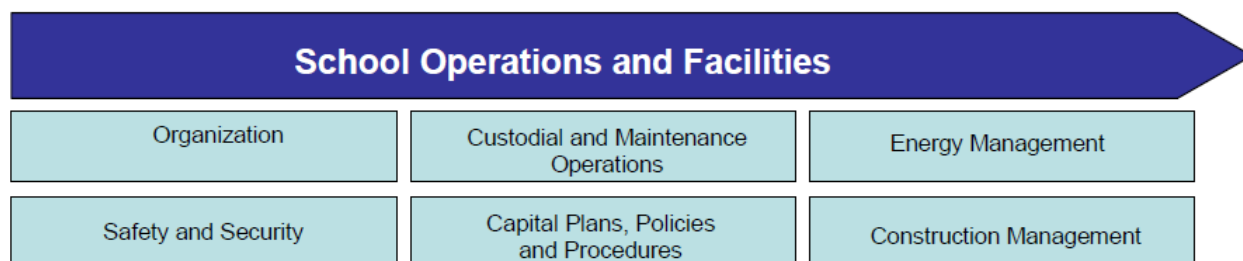
Efficient and effective management of the school board's facilities (particularly schools) is an important factor in student achievement. Along with providing a positive learning environment for students, this function sets and meets standards of cleanliness and maintenance, examines opportunities to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

The following is a summary of our assessment of the school board's adoption of the leading practices under the processes identified above. All findings are a result of the review of data provided by the school board and on-site fieldwork, 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;

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

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

Development and Reporting of Annual Goals and Priorities

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

Organizational Structure and Accountability

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

Monitoring and Communication of 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 department, like all other board departments, is included in the annual planning process led by the executive committee. The facilities department's annual plan is developed based on a mandate letter from the office of the Director of Education, which informs the department director of the strategic direction the department must take for the upcoming year. Based on this letter, the department develops its capital plan and objectives based on the board's strategic objectives.

An analysis of the organization is carried out by an external adviser in order to identify the strategic directions for school departments and to organize and prioritize means of improvement. The analysis is based on several interviews with resource persons, includes a comparison of costs and ratios in the current market, and serves as a basis for the annual department plan. The annual department plan includes a capital plan that is communicated to school councils and stakeholders. A summary report is presented at meetings with management and trustees.

The department plan is assessed by the department each June. Department managers meet regularly according to a schedule to assess the plan.

Organizational Structure and Accountability

The department reports to its director, who supervises the planning, renewal, capital, and maintenance and custodial services functions. The facilities department has a team of thirty-two people: a director, an administrative assistant, three architecture project managers, a mechanics and electricity project manager, a maintenance and construction manager, a facilities planner, four secretary-clerks, three maintenance monitors, nine tradespersons, two education centre secretaries, two mechanical technologists, two officers, a building technician and a mail clerk. The detailed departmental organizational chart is available on the Internet. To facilitate fast and effective communication with the general population, the phone numbers for each department and service are published on the board's website.

The school board has 89 head custodians, custodians and cleaning staff employed at its schools. The board also has a bank of 12 supply custodians in case replacements are required.

The duties and responsibilities for these positions are clearly defined and formally documented in job descriptions. The organizational chart shows the communication structure and is updated regularly. Key department staff members have appropriate professional designations and related field experience, and are involved in various provincial committees to keep abreast with best practices and new directives.

Monitoring and Communication of Policy

The school board has several policies and administrative guidelines to support the management of its facilities and activities. The administrative guidelines that are the responsibility of the facilities department address school facilities, the selection of architectural firms, school and school yard improvement, alternative management, use of surveillance cameras, and the community use and leasing of school facilities.

To ensure compliance with administrative guidelines, the department ensures that staff can access them on the board's intranet and website. The department organizes several training sessions throughout the year to inform maintenance staff of updates to administrative guidelines and policies.

All schools are periodically inspected by maintenance monitors for cleanliness, health, security and maintenance needs. The nature and frequency of reports vary according to the quality of the work carried out by the custodial teams onsite.

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

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

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

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

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

Development of Annual/Multi-Year Maintenance Plan

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

Training to Support Skills Development and Safety

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

Standardization of Cleaning and Maintenance Supplies

Leading Practices - Custodial and Maintenance Operations	Evidence of Adoption?
An inventory system tracks and controls major cleaning and maintenance equipment.	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/Allocation Supports the Cleaning Standards and Maintenance Requirements

The school board has cleanliness and maintenance standards in the form of a list of all maintenance and cleaning tasks for schools, which is available on the intranet and accessible to all schools and maintenance staff. The guide includes detailed guidelines. School principals are responsible for supervising custodians and prioritizing tasks according to school needs.

The HR department (health and safety) and the facilities department carry out annual health and safety inspections.

Maintenance request are sent to the department through the "School Dude" software program by school principals, secretaries or head custodians depending on the nature of the request. Maintenance monitors ensure positive interactions between custodians and school principals. Staff complaints are dealt with by school principals and the HR department as needed.

The board has developed a custodial allocation model for the optimum use of resources to implement the school board's cleaning standards and practices. Custodial allocation is based on various factors including the area of the facilities, the number of floors and mobile classrooms, the age of the buildings and other factors. This formula is optimized using split shifts and the sharing of custodians in some schools. In the case of secondary schools, for which the majority of custodial work is carried out by sub-contractors, the board is simply responsible for work quality.

Development of Annual/Multi-Year Maintenance Plan

The annual operational planning team and the facilities department director work together to develop the annual renewal plan for board schools. This plan includes, for example, a program for replacing roofs that is reviewed after the annual inspection of school roofs. The board's priority is to ensure that maintenance projects improve learning environments.

The board develops the annual renewal and maintenance plan based on information collected by the department during visits to schools, information in the ReCAPP database, and annual evaluations carried out by experts on the condition of various parts of the buildings. The multiyear plan is flexible to accommodate the various emergencies that can arise during the five years covered by the plan. This plan is revised and published once a year. Urgent problems related to facilities are communicated directly to the department's director and the construction and maintenance manager. These processes ensure the development of an annual maintenance plan that prioritizes urgent and longer-term needs of board facilities.

Training to Support Skills Development and Safety

The department director places a great deal of importance on the professional development of maintenance department staff. The facilities department organizes a formal annual training schedule. Custodians receive at least one full day of training per year; however, new custodians receive additional training and participate in a mentoring program. New personnel also receive an introduction kit composed of several documents, including:

- Hiring documents for casual custodial workers

- Training file for custodians

- Disclosure of information form for a criminal background check (RH-14)

- Offence declaration form (RH-15)

Training sessions provided by the facilities department are mandatory.

Standardization of Cleaning and Maintenance Supplies

Custodial supplies and maintenance equipment are usually managed by the maintenance planner; occasionally school principals fulfill this role as do custodians when dealing with an urgent case. Schools have an inventory of maintenance equipment, and there is an equipment renewal plan based on the type of equipment and the length of it useful life. The school's main supplier, Réparex, examines all equipment received to assess the needs for repair and preventive maintenance, in addition to maintaining a renewal plan.

The board makes bulk purchases. It has implemented a centralized purchasing system to promote common standards and to standardize the products purchased, with the goal of achieving an economy of scale and minimizing transportation costs. The department has created a list of available products, including information on their price and effectiveness.

Project Management, Monitoring and Supporting Systems

The board has implemented processes to ensure the monitoring of renewal and maintenance projects. Custodians and school principals identify new needs that arise during the year and submit requests using the "School Dude" software program, which electronically communicates requests to the department. The board receives all requests and prioritizes them according to urgency. Each work order is analyzed and reviewed by the maintenance monitor. The "School Dude" program allows for the monitoring of purchase orders and work progress, which makes the task of managing work orders more efficient.

The department is a member of the assets and facilities committee (CIEP), which brings together several French-language school boards to share the advantages and costs of projects the boards would like to consider.

The board is also a member of the Operations Maintenance and Construction (OMC) subcommittee of the OASBO. This committee provides the same advantages as the CIEP but for all school boards.

The board has been victim of acts of vandalism, especially in secondary schools, but they do not constitute a significant expense. The facilities department accounts for the costs on an annual basis and implements deterrent and corrective measures such as the installation of surveillance cameras.

Head custodians are onsite at the schools during the day; custodians and cleaners are onsite at night. To ensure that work is satisfactory, school principals, and the maintenance monitor as needed, monitor maintenance activities and follow up with the custodial team. The departments could also ensure that custodians are present by using swipe cards or an alarm system to monitor their arrivals and departures.

Several custodial positions are shared between schools. The board ensures that each shared position has a separate time sheet. The board meets the requirements of the duty to accommodate (modified work) and takes steps to reduce workplace accidents and improve work conditions by purchasing ergonomic equipment. The board sub-contracts custodial services for the majority of its secondary schools, which provides the board with savings in manpower costs.

5.3   Energy Management

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

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

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

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

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

Energy Management Plan

Leading Practices - Energy Management	Evidence of Adoption?
Management has established a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan.	No
Purchasing practices support energy conservation objectives (e.g., Energy Star products, leveraging consortia membership)).	No
Successful conservation initiatives are communicated 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 facilities department does not have a written energy management plan. However, the board has established targets to reduce by 5% the energy consumption in its schools and to reduce its greenhouse gas emissions by 480 tons over 10 years. In addition, during maintenance or renewal projects, there is an emphasis on replacing aging building components (more efficient lights, high efficiency heaters, more efficient ventilation, etc.) to optimize energy savings. During the construction of new schools, the school board ensures that it integrates all possible energy efficiency options, including designs that maximize natural light.

The school board has also integrated energy management into its curriculum and most school board establishments participate in a recycling program. The board is also investigating new ways to return a portion of energy savings to schools in order to motive them to actively participate in these initiatives. The board is currently setting up a program to reduce electrical demand (DDR3); it plans for its secondary schools to participate in this program in the near future.

The school board's purchasing policy promotes the purchase of products that are not harmful to the environment. Thus, the board frequently purchases products that promote energy savings, such as "Energy Star" products. In addition, the board is a member of the Catholic School Board Services Association (CSBSA), an electricity purchasing consortium.

In general, the board does not share its initiatives with its schools and other boards; however, the board does discuss them during meetings of the CIEP and OASBO.

Tracking and Reporting Energy Conservation

The board recognizes the need to have efficient energy conservation systems and produces a report on energy consumption, such as for electrical, natural gas and wastewater, in all of its establishments, which includes square footage. The board has earned positive results from this analysis. However, the report is not shared with the board of trustees and is communicated only to the facilities department.

The board has also implemented a centralized and computerized control system that allows distance monitoring of energy regulation and conservation in most board buildings. This control system allows users to regulate the temperature in classrooms on an individual basis, in addition to the exterior lighting. In some cases, users can control the lights in the schools. This system ensures energy regulation and conservation during holidays.

The school board has implemented consolidated billing for all of its schools. Despite the geographic diversity of the school board and the fact that schools do business with

different utilities providers, the board has successfully consolidated some bills, including electricity and natural gas. It is not possible for the board to consolidate all utilities billing for all of its schools; however, we would encourage the facilities department director to continue exploring opportunities to further consolidate utilities billing in order to reduce the administrative workload.

Recommendations

- The school board should establish a multi-year energy management plan that determines suitable objectives for reducing consumption.

- The school board should ensure the continued implementation of mechanisms to monitor energy consumption and costs, in order to create periodic reports for schools, the executive committee, elected officials and the trustees.

- As part of its energy conservation planning framework, management should review the purchasing practices to ensure that they support the energy conservation objectives of each school.

- The board should consider communicating its successful energy conservation initiatives to its schools and other school boards through memos or in a report published on its website.

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;

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

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

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

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

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

The HR department is responsible for health and safety. The school board has an administrative guideline on health and safety, which was updated in 2009. The board also has several administrative guidelines on emergency measures and workplace safety. The board of trustees is responsible for establishing and maintaining a joint occupational safety and health committee (JOSHC) to promote health and safety and to prevent illness and workplace accidents. The committee is composed of: the facilities department director, two school principals, two representatives from each union and the assistant director of the HR department.

The JOSHC has adopted health and safety plans and strategies in schools. For example, the JOSHC developed a large emergency measures sign, which must remain visible to the public and building occupants, an instruction sheet and a security plan in case of fire. These plans are reviewed as needed. The emergency plan is updated by the schools on a yearly basis.

The workplace health and safety division of the HR department provides several training workshops throughout the year on topics such as first aid, cardiopulmonary resuscitation (CPR), anaphylaxis and the Workplace Hazardous Materials Information System. All new department employees participate in the training required for their

positions by the *Occupational Health and Safety Act.* The board receives a report on training participation rates. The board ensures that water and air quality standards for students are met. The facilities department prepares reports on water and air quality analyses in compliance with provincial regulations.

The health and safety manager is responsible for managing security in schools and developing administrative guidelines, procedures, standards and methods. The HR department submits an annual report to the board containing information on accidents and minutes of committee meetings.

In the case of an emergency, the board has a specific communication protocol for communicating information to the community or parents.

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 plan 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 current assessment of facility conditions is maintained, based on industry standards (using RECAPP methodology).	No

Development of Annual and Multi-Year Capital Plans

The school board has implemented a ten-year capital planning plan that addresses renewal, new constructions and accessibility. Department management meets three times a year to discuss and revise the plan. The board uses this plan to prepare a short-term plan with provisions for the next five years, which is revised annually. The capital plan includes the list of projects prioritized by school for the upcoming five years. The five-year capital plan is reviewed and approved by the board of trustees each year. The department obtains data from sources such as Statistics Canada reports, school reports, the ReCAPP database and research carried out by experts.

The Board regularly hires expert advisers to analyze the board's capital needs. Accessibility in schools is a priority, and it is a part of the department's renewal plan. There is an annual report on accessibility. The board ensures that all modifications and new facilities are accessible and that they meet student needs.

In terms of capital repairs, the board relies on ReCAPP data, school inspections and the needs communicated by principals through the "School Dude" software.

The board is growing and uses mobile classrooms. The policy on school facilities and the opening and closing of schools prescribes the use of these classrooms in such a way as to ensure that they are temporary solutions.

The school board has a pupil accommodation review process. Each year, the school board carries out a comprehensive review of pupil accommodations to identify renewal needs for the upcoming year. The board also receives a monitoring report on the progress of projects and on the actual costs compared to estimates.

Ongoing Monitoring and Maintenance of Data to Support Capital Planning

The board maintains a detailed inventory of school capacity, which includes the number of students and schools and uses the Ministry's school facility inventory system. The planning officer is responsible for the monitoring and updating of data in the system by January 1 of each year. The community uses school facilities, but they are not occupied full-time. Funds received from their use go towards covering any additional costs incurred.

The department has a process for required entering data into the ReCAPP database. However, the process is not complete and ReCAPP is not up to date. Information in ReCAPP is updated on an annual basis and each project is split into several components. The information is entered in order to assist succession planning and to promote the easy and effective monitoring of the board's building inventory. Project managers carry out annual inspections. This data is used to identify the projects required for upcoming years.

The board uses grants for the following facility requirements: creating positive learning environments, adjusting transitional facilities, covering closing costs for prohibitive-to-repair facilities, supporting schools in regions experiencing growth, and providing a stronger start and smaller class sizes at the primary level.

Recommendation

- The facilities department should implement a process to 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;

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

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

Cost-Effective Practices in the Design and Construction of Facilities

Leading Practices - Construction Management	Evidence of Adoption?
Management uses cost-effective designs, standard footprints, energy conservation, and economical construction practices to minimize construction 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 of Progress on 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

The board has undertaken 20 construction or major renovation projects since its founding; as such, it has good construction experience. Whenever possible, the board reuses the models of previous schools, depending on the size and layout of the land. Construction of new schools follows a competitive tender call process. The board also uses a pre-qualification process for architecture, professional and construction entrepreneur companies. The board reviews its list of pre-qualified suppliers based on the quality of work.

Once the board has approved the building of a new school, it hires an architect and consultants to carry out studies of the land to be purchased and of the construction costs. The department creates a report on the building construction process, which includes budget estimates, available funds and the results of proposals received. These precautions enable the board to ensure that schools are built on time and within budget. For all board construction projects, the department adds a 3% margin in the budget to incorporate the risk of additional costs. The department adds a 7% to 10% margin to the budget for renewal projects.

The community is kept informed of the entire construction process, from the selection of land to the selection of its name and inauguration. The board carries out public consultations in the neighbourhood of the new school and the website publishes detailed updates on construction projects.

The board compares its construction costs with 11 other French-language school boards and other school boards bordering its region. The board also compares its costs per square feet between schools. This analysis is used to explain costs variances from one board to another, and ensures that the board receives the Ministry grants it requires to purchase land.

Monitoring and Reporting of Progress on Construction Projects

The board has a detail process in place for monitoring construction projects. Project managers and the architect hired by the board monitor the costs and contingency plan. Managers present the director with detailed monthly reports on project costs that include information on variances between the planned and actual budget, project progress and monthly billing. The report also indicates whether the project is at risk of exceeding the contingency plan. If this is the case, the executive director is informed and measures are taken to ensure that sufficient funds are available to complete the project.

In order to ensure proper budget control for projects, the facilities department ensures that the documentation for each project is very clear. The facilities department

managers and director meet on a monthly basis to discuss current projects and to ensure the proper monitoring of project progress and costs.

The facilities department maintains a summary schedule of each capital project, which is updated by the manager to ensure the proper management of project costs and budget. This document includes the project budget, total expenditures, variances between actual costs and the planned budget, and the completion date. Upon project completion, it is compared internally to previous projects in order to develop methods to manage construction costs, inform architects and identify leading practices for future projects.

Maintaining Current Approved Professional Service Providers

The board maintains a list of pre-qualified suppliers, entrepreneurs and professionals. In cases where there is no appropriate supplier on the list of pre-qualified suppliers, the board follows its purchasing policy to identify which steps to take for tender calls.

The board's purchasing policy includes a formal supplier approval process. When the board launches a tender call, a list of criteria is used to select the best supplier. The list of prequalified entrepreneurs, suppliers and professionals is regularly updated to ensure the availability of an accurate list at all times.

Appendices

Appendix A: Overview of the Operational Review

Operational Review Objectives

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.
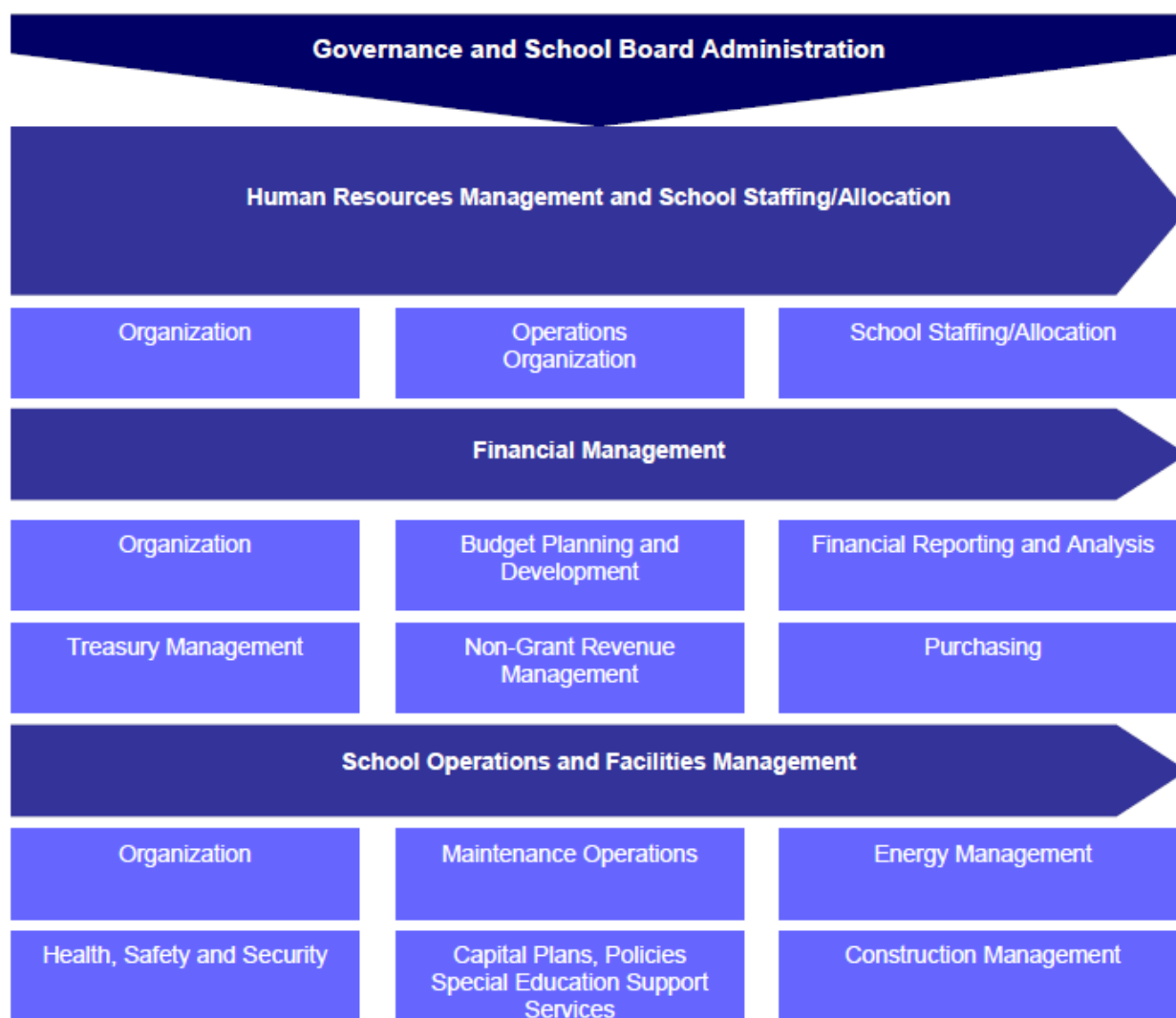
Operational Review Summary Approach

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 of leading practices.
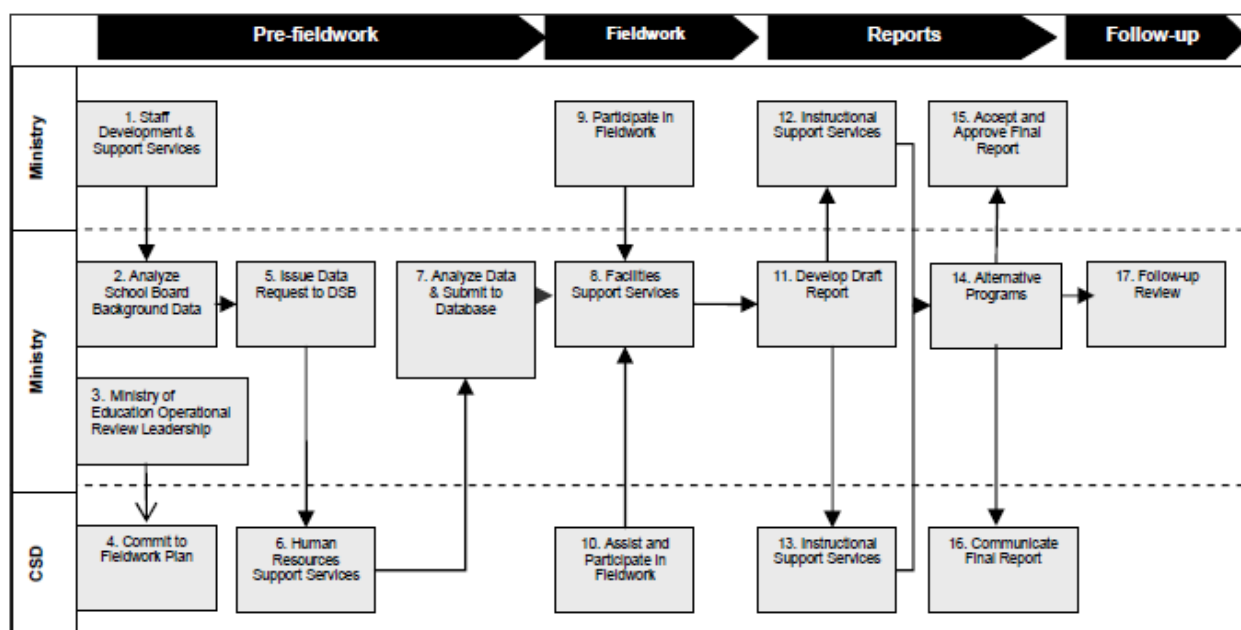
The Table below defines the key phases and activities which comprise the Operational review Methodology.

Phase: Pre Fieldwork

Key Activity	Description
Provide Board Background Data	The Ministry collects and maintains significant quantities of board data. The Operational Review team has developed a standardized data request from the Ministry to provide background data for each board.
Analyze Board Background Data	Before the start of the fieldwork, the Operational Review team reviews board background data to understand the financial and operating characteristics. This review identifies specific issues and focus areas.
Plan Fieldwork and Communicate to Board	The Ministry and the Operational Review team develop a review schedule that is communicated to boards before the start of the next review cycle.
Commit to Fieldwork Plan	School 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 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
Gather & Submit Required Data	The review team analyzes the data provided by each board and adds the results to a sector-wide database to compare the results for each board.

Phase: Fieldwork

Key Activity	Description
Conduct Fieldwork with School Board	The fieldwork is conducted for each board according to the previously agreed upon review cycle. The time required for fieldwork ranges between five and 10 days, based on the size of the board.
Participate in Fieldwork	Ministry staff support the review team in the performance of fieldwork, to ensure continuity and knowledge transfer of 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 of findings and, where appropriate, recommendations for improvement.
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 a final report.
Accept and Approve Final Report	The final report is issued to the Ministry for approval and release.
Communicate Final Report	The Ministry issues a final report to the board.

Phase: Follow-up Review

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

The Operational Review Team

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

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

Limitations of this Review

The purpose of this report is to document the results of the Operational Review of the Conseil scolaire de district catholique du Centre-Est 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 board should consider establishing a formal succession plan for all board senior management positions in order to strengthen the board's initiatives to date.

Human Resources Management and School Staffing/ Allocation

No.	Recommendations
2.	The HR department should develop a comprehensive attendance management program, with policies and procedures for specific categories of absenteeism. This important initiative will provide management with a consistent and structured approach to improve attendance, by engaging in positive reinforcement with employees and adopting standardized practices across all employee groups.
3.	Management should report to the executive committee on the effectiveness of the attendance management program and its methods.
4.	Management should periodically conduct audits of the school board's insurance company (management services only), which manages the process for medical and dental claims, to ensure that the school board's claims are processes in accordance with the policy.
5.	Management should consider developing a formal plan for conducting exit interviews. As with staff surveys, exit interviews provide opportunities for collecting information that can support the development of HR policies and processes and the improvement of programs.

Financial Management

No.	Recommendations
6.	Management should consider formalizing an internal audit function. This would include a broader audit of financial and management controls and respect for Board policies.
7.	Management and the board of trustees should consider formalizing an audit committee that meets Ministry recommendations and that includes external advisors to contribute to the finance audit committee's effectiveness.
8.	The finance department should consider using electronic payment systems for its non-grant revenues to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.

No.	Recommendations
9.	Management should implement an electronic supplier interface for ordering, processing and payment, including the use of supplier portals.

School Operations and Facilities Management

No.	Recommendations
10.	The school board should establish a multi-year energy management plan that determines suitable objectives for reducing consumption.
11.	The school board should ensure the continued implementation of mechanisms to monitor energy consumption and costs, in order to create periodic reports for schools, the executive committee, elected officials and trustees.
12.	As part of its energy conservation planning framework, management should review the purchasing practices to ensure that they support the energy conservation objectives of each school.
13.	The board should consider communicating its successful energy conservation initiatives to its schools and other school boards through memos or a report published on its website.
14.	The facilities department should implement a process to update the ReCAPP database more regularly to have a precise picture of the status and condition of school board facilities at any given time.