Ministry of Education

Operational Review Report
Conseil scolaire de district catholique du Nouvel-Ontario

April 2009

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Executive Summary

This report details the findings and recommendations of the Operational Review of the Conseil scolaire de district catholique du Nouvel-Ontario (also referred to as "the Board") conducted by the Operational Review Team composed of external consultants from PricewaterhouseCoopers LLP and Ministry of Education staff. The Operational Review was conducted over four days beginning February 23, 2008.

Introduction

The Ministry plans to perform Operational Reviews of the 72 district school boards across the province over the next three years. The initiative supports Ministry goals and will increase confidence in public education. The Ministry's goal is to enhance management capacity within school boards by encouraging good stewardship of public resources and by the leveraging and sharing of best practices. By identifying opportunities for continual improvement, school board administration and operations will be aligned to support the government's highest priority: student achievement.

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

The review found that the Conseil scolaire de district catholique du Nouvel-Ontario is well managed. Noted strengths of the Board include a clearly articulated mandate for student success and a strong and aligned leadership that communicates effectively and shares a common vision. Management monitors student enrolment and staffing levels, invests in leadership development, and implements effective fiscal policy. A summary of the findings and recommendations identified in each of the functional areas reviewed follows. Details can be found in subsequent sections of the report.

Governance and School board Administration

The Conseil scolaire de district catholique du Nouvel-Ontario is characterized by a relationship of trust and respect between the administration and trustees. The governance structure includes a board of eleven trustees.

At the administrative level, the executive committee[1], which has members of the senior administration team, is composed of the Director of Education, two superintendents of education, an assistant superintendent of education, the Superintendent of Finance and Business Services, and the HR Manager. The division of duties and responsibilities between the members of the executive committee is clearly defined and documented. The division of duties and responsibilities between the trustees and the Director of Education is neither clearly defined nor documented.

The Board's mission, priorities and goals for 2008 to 2012, as well as the performance indicators related to each of the Board's five systemic directions, were established by the Director of Education in collaboration with the trustees and the Board's key stakeholders through an extensive consultative process, which was launched in January 2008 by the new Director of Education. The Board plans to adopt a multi-year strategic plan by June 2009. The Board's 2008-09 annual improvement plan has goals and addresses the Board's five systemic directions and priorities. The Director of Education communicates the school board's results against the annual improvement plan in her annual report.

The Conseil scolaire de district catholique du Nouvel-Ontario does not have policies; however, it has many operational guidelines and administrative procedures, which are publicly available on the school board's website.

The school board's decision-making process is primarily led by the Board's executive and steering committees. The steering committee is composed of the Board's Chair and Vice Chair, the Director of Education and the Superintendent of Finance and Business Services. The school board has also established five ad hoc committees to examine and respond to specific issues. The Conseil scolaire de district catholique du Nouvel-Ontario does not have formal, documented decision-making processes, and has relied on the last ten years' standard practices of decision-making.

The organization of the Board's senior administration appears to be well founded and operating effectively. The Director has established a formal succession plan for the superintendents and principals in order to manage retirements and resignations. An organizational chart that includes the different superintendents and related departments is published on the school board's website.

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[1] This committee, which has members of the senior administration team, is referred to as the board of administrators by the Conseil scolaire de district catholique du Nouvel-Ontario. In order to avoid any confusion with the board of trustees, the term "executive committee" is used in the rest of this document to refer to the senior administration committee.

Recommendations:

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

- The school board should complement current operational guidelines and administrative procedures with more strategic policies. This would enable the Board to function more effectively and efficiently by ensuring that the board of trustees does not have to address operational issues. Once the policies are developed, the school board should establish a regular review cycle for policies, administrative guidelines and procedures in order to ensure that they are updated and communicated on a regular basis.

Human Resources Management and School Staffing/Allocation

The human resources department has demonstrated a good level of operational effectiveness overall. It has implemented many of the leading practices:

- The HR department communicates regularly with stakeholders on HR guidelines and procedures at meetings with principals and unions, during training sessions, and through the distribution of information packages on attendance, disciplinary action and workplace wellness.

- The HR department communicates openly and positively with the unions in many ways, including daily contact between the HR Manager and union representatives, the organization of training sessions on grievance prevention and the use of a proactive approach to dealing with problems within the school board. These practices have resulted in only ten percent of grievances going to arbitration.

- The HR department has procedures and systems in place to ensure attendance tracking of employees and to encourage their accountability. The HR department is currently implementing two software programs that will increase departmental efficiency by automating the process for reporting absences and disabilities.

- The HR department has performance appraisal processes for teaching staff, principals and vice-principals, educators, lunchtime supervisors and office staff. The performance appraisal of teaching staff is managed with software developed by the Board, which includes an appraisal schedule and tools. The school board intends to expand the use of this tool to manage the appraisals of all employees.

- The school board's enrolment forecasting process is developed on a schoolby-school basis, and considers both a top-down (board level, trend analysis) and a bottom-up (local, school-by-school) approach.

Recommendations:

- The HR department's annual plan should be updated, and it should adopt the model used by the custodial, capital or finance departments to ensure that responsibilities can be directly assigned for the actions required for each priority. Performance indicators, timelines and resource requirements would then be compatible with the school board's model.

- The school board should expand its current guidelines on staff performance appraisal so that the appraisal of all school board employee groups, including non-academic staff, is documented. This will ensure consistency and transparency for all school board employees.

- The HR department should provide periodic reports on attendance in order to keep the administrative team and trustees informed of the effectiveness of the attendance management process/programs.

- The school board should conduct periodic reviews of the insurance carrier (Administrative Services Only) that manages medical and dental claims, in order to ensure that the school board's claims are processed according to the plan's terms and conditions.

- To gain a better understanding of employee satisfaction, the HR department should regularly conduct confidential staff satisfaction surveys.

- The HR department should consider conducting exit interviews with employees who are leaving their positions. Like staff surveys, these interviews will provide input for HR policy and process and program improvement.

- The school board should develop a policy governing the annual staff allocation process in order to clarify the roles and responsibilities of staff while making the process more transparent for the trustees.

Financial Management

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

- The finance department's goals and annual plan are aligned with the Board's strategic directions.

- The Board's budget forecasting process is determined by cost centres and developed on a school-by-school basis, and considers both a top-down (board level, trend analysis) and a bottom-up (local, budget manager) approach.

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

- The school board has several guidelines governing various aspects of purchasing, such as the acquisition of quality goods and services, the use of purchasing cards (P-cards) or request for proposal processes.

- The school board participates in several purchasing consortia, including for the purchase of electricity, natural gas, custodial supplies, paper and services, which leads to savings and greater convenience.

- The finance department has consolidated its banking operations with a single institution in order to minimize costs and to maximize interest rates on surplus funds.

Recommendations:

- The finance department should implement processes to ensure compliance with financial guidelines. These processes should include periodic communication of the guidelines to the appropriate staff, as well as occasional assessments of staff compliance with the guidelines.

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

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

- The finance department should ensure that the annual budget presented for approval is clearly linked to the Board-approved goals and priorities, including student achievement targets.

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

- The finance department should consider modifying the format of interim reports to include accompanying explanatory notes that provide further details about the nature and impact of any variances encountered during the year. The school board should ensure that the board of trustees and the finance committee receive periodic interim reports.

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

- The school board should consider establishing an audit committee to oversee the audit process. The committee's mandate could be to review the audited annual financial statements, the annual appointment of external auditors, the annual audit plan, the recommendation letter and other matters related to the annual audit of the financial statements, the treasurer's quarterly report, and other Board matters. The school board could also consider changing the current mandate of the finance committee to include oversight of the audit process, which would avoid the creation of too many committees.

- Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the audit committee or that of the finance committee if its mandate is widened.

- The school board should develop an investment policy in order to reduce its idle cash, in accordance to the *Education Act*.

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

- The finance department should consider using, whenever possible, electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined. For example, management could consider an electronic registration and payment system for its continuing education programs.

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

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

- The finance department should ensure that three-way matching (purchase order, receipt/invoice and inspection) is used for all of the Board's purchases. To increase effectiveness, the finance department should ensure an automated, not manual, three-way matching, where appropriate.

School Operations and Facilities Management

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

- The annual improvement plans and goals of the custodial/maintenance and capital departments are in line with the Board's strategic goals.

- The custodial and maintenance department has developed a custodial allocation model for the optimum use of resources in custodial activities.

- The school board creates annual maintenance plans for preventative, critical and deferred maintenance according to Board standards. The Board's maintenance and renovation activities are re-assessed annually through individual school assessment. Priorities are then integrated into the annual maintenance plan. This helps ensure that schools are maintained in the best condition possible to support improved student learning and facilitate employee productivity.

- The custodial and maintenance department has established different energy management activities in its schools, including the acquisition of new systems such as ventilation systems with energy recovery, programmable controls and thermostats or computerized controls, and a system to track energy consumption per school by means of an internally developed tool. The school has built "green" schools over the last few years.

- The school board has prepared a master emergency plan. The plan is an operating guide and decision-making tool that will reduce response time and risks for students and staff by defining roles and responsibilities.

- The custodial and maintenance department has established a comprehensive annual training program for its maintenance and custodial staff. This program supports skills development and occupational health and safety. Training needs are identified by a joint committee with representatives from the union and school board, including the custodial manager and the person responsible for occupational health and safety.

- The Board has established a working group on accessibility with the mandate of conducting research on the obstacles faced by persons with disabilities in the Board's facilities.

- The custodial and maintenance department uses an electronic work order recording system to increase the effectiveness of facilities management.

Recommendations:

- The custodial and maintenance department and the capital department should implement measures to ensure compliance with operational and facilities management guidelines. These processes should include periodic communication of the guidelines to the appropriate staff, as well as occasional assessments of staff compliance with the guidelines.

- The custodial and maintenance department should establish cleaning standards in all its schools to ensure consistent levels of service and monitoring at all sites. Once the standards are established, management should ensure that results are monitored, measured and reported annually.

- The custodial and maintenance department should proceed with its plan to implement an inventory system that will enable it to track and control major cleaning and maintenance equipment.

- The school board should develop a comprehensive multi-year energy management plan that includes consumption reduction goals, key activities, timelines for completion, success indicators and assigned responsibilities to complement the school board's energy conservation strategy.

- Once the Board has created its multi-year energy management plan, the custodial and maintenance department should officially provide formal annual reporting on the conservation savings achieved against the plan.

- The custodial and maintenance department should ask the utility companies to provide consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption by eliminating the need to manually consolidate billing, as well as reducing the workload of the accounts payable department. Given the geographical area covered by the school board, the Board will likely not be able to consolidate utility billing across all sites. However, management is encouraged to explore opportunities to consolidate utility billing in urban centres such as Sudbury, to increase energy efficiency.

- The school board should request that trustees approve a pupil accommodation review policy in order to effectively manage future school closings.

- The school board should consider establishing an approved list of professional service providers subject to periodic review.

1. Background and Overview

1.1 School Board Profile and Structure

The Conseil scolaire de district catholique du Nouvel-Ontario is responsible for French-language Catholic education in institutions in the counties of Chapleau, Chapleau, Michipicoten, Rive Nord, Sault Ste. Marie and Sudbury. The school board provides elementary and secondary education for nearly 7,500 students who attend 26 elementary schools, 9 secondary schools and an adult education centre, according to the Board's data. The school board's institutions cover an area of 16,819 square kilometres.

The following table shows the school board's administrative team. The responsibilities and files assigned to each member of the administrative team are clearly documented and reviewed each year.
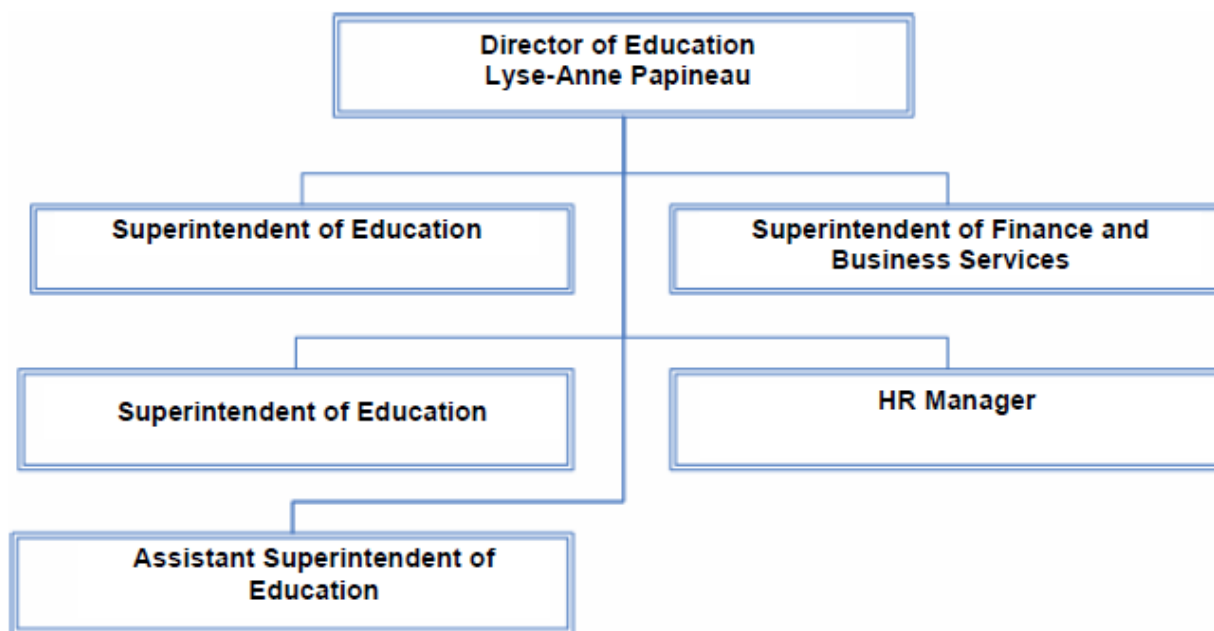
1.2 Key Priorities of the School Board

The document entitled "Mission et vision du Conseil scolaire catholique du NouvelOntario 2008-2012" (The 2008-2012 Mission and Vision of the Conseil scolaire catholique du Nouvel-Ontario) states the Board's mission and priorities.

Mission statement of the Conseil scolaire catholique du Nouvel-Ontario:

"Animé par l'Esprit de Jésus et par notre héritage francophone, le Conseil en collaboration avec ses élèves, ses parents, ses paroisses, ses communautés et son

personnel, offre un milieu propice à l'apprentissage et un programme éducatif de qualité de la petite enfance à l'âge adulte."

("Guided by the Spirit of Jesus Christ and our Francophone heritage, the Board, in collaboration with its students, parents, parishes, communities and staff, provides a positive learning environment and a high-quality education program from early childhood to adulthood.")

The Board's key priorities are defined according to stakeholder group:

- Students

  o Develop our students' essential literacy and numeracy skills

  o Develop our students' and staff's Catholic and Francophone identity

- Staff

  o Developing our staff's capacity to work in a Francophone and Catholic setting

  o Develop a collaborative culture

- Parents and community

  o Engage parents and the community

- Board

  o Recruit and retain students

  o Provide a positive learning environment

The Board has identified measurable results for each of its priorities, and has relied on the Ministry of Education's *Politique d'aménagement linguistique* to select its strategic directions. The Board's 2008-2012 strategic planning table focuses on five systemic directions:

1. Learning, which is defined as the enhanced capacity to acquire literacy, numeracy and oral communication skills in order to maximize learning and identity building.

2. Identity building and

3. Participative leadership; both defined as the enhanced capacity to work in a minority setting to support academic learning and the identity building of each student.

4. Parental and community involvement, which is defined as the enhanced capacity to participate in your child's school life and in the growth of the French Catholic community.

5. Institutional vitality, which is the enhanced capacity to maintain and increase school enrolment in order to contribute to the vitality French-language Catholic schools.

1.3 Student Achievement

The Board has made a concerted effort to improve student achievement outcomes, as is evident from the Education Quality and Accountability Office (EQAO) results.

The Board has developed a system-wide strategic improvement plan. This plan focuses on better student literacy and numeracy results.

The following charts illustrate the Board's EQAO and Ontario Secondary School Literacy Test (OSSLT) results over the last six years.
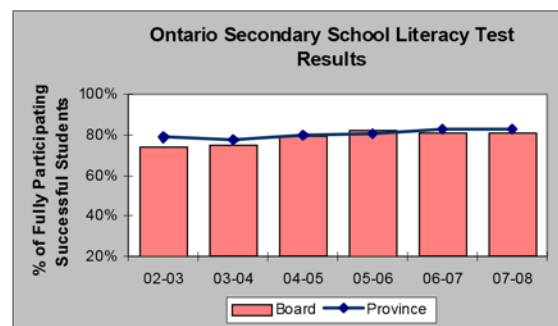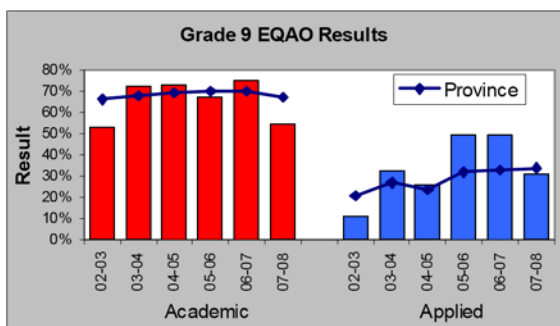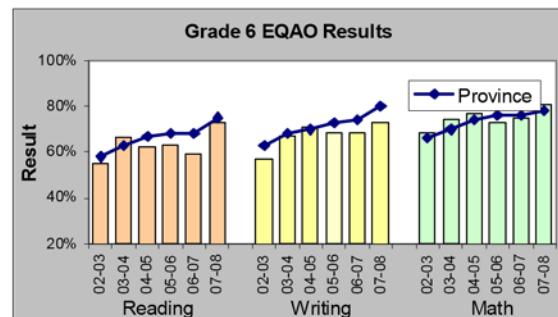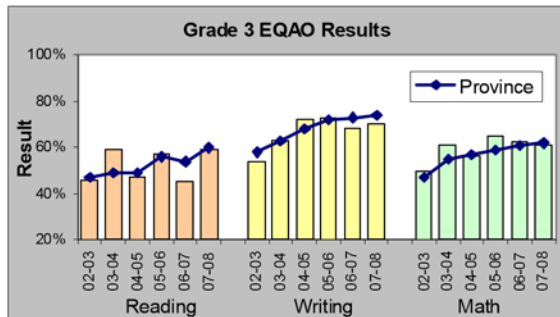
1.4   Fiscal Overview

On the whole, the Board has followed conservative financial policies to balance its budget and has accrued significant reserves in recent years.

Summary Financial Data (Revenues)

Revenues	2005-06 Financial Statements	2006-07 Financial Statements	2007-08 Revised Estimates
Legislative Grants	$74,295,028	$76,721,189	$84,473,966
Local taxation	$12,127,594	$11,854,000	$11,756,682
Board Revenues	$2,049,598	$2,202,964	$557,242
Other Operating & Capital Grants	$7,856,468	$8,465,345	$4,485,203
Total Revenues	**$96,328,688**	**$99,243,498**	**$101,273,093**

Summary Financial Data (Expenditure)

Expenditures	2005-06 Financial Statements	2006-07 Financial Statements	2007-08 Revised Estimates
Operating expenditures	$81,824,700	$85,600,167	$91,150,007
Capital expenditures – Before transfers to/from reserves	$13,655,220	$13,332,603	$9,613,665
Transfer to/from reserves	$848,768	$310,728	$509,421
Total Expenditures	$96,328,688	$99,243,498	$101,273,093
In-year Surplus (Deficit)	**$0**	**$0**	**$0**

School Board Reserves and Deferred Revenues

School Board Reserve and Deferred Revenues	2005-06 Financial Statements	2006-07 Financial Statements	2007-08 Revised Estimates
Retirement Gratuities	$0	$0	$0
Reserve for Working Funds	$1,149,572	$1,149,574	$1,199,574
School Activities	$0	$0	$0
WSIB	$0	$0	$0
Miscellaneous	$0	$0	$0
Pupil Accomodation Debt Reserve	$1,722,705	$2,122,004	$0
GPL Reserve	$0	$760,957	$3,342,382

School Board Reserve and Deferred Revenues	2005-06 Financial Statements	2006-07 Financial Statements	2007-08 Revised Estimates
Total Reserve Funds	**$2,872,277**	**$4,032,535**	**$4,541,956**
Reserve for Working Funds	$2,030,689	$2,030,689	$2,030,689
Special Education Reserve	$0	$0	$0
Distant School Reserves	$0	$0	$0
Pupil Accommodation	$0	$0	$0
Program Improvement Reserve	2,015,440 $	$2,015,440	$1,021,343
Improvement of Access to Special Education	$0	$0	$0
Other deferred operating revenue	$0	$0	$0
Proceeds of Disposal Reserve– School Buildings	$0	$0	$0
Proceeds of Disposal Reserve - Other	$0	$0	$0
MECR/BECR Reserve	$0	$0	$0
Reserve for education development charges	$0	$0	$0
Other deferred capital revenues	$0	$0	$0
Total Deferred Revenues	**$4,046,129**	**$4,046,129**	**$3,052,032**
Total Board Reserves and Deferred Revenues	**$6,918,406**	**$8,078,664**	**$7,593,988**

1.5   Key School Board Statistics

The following table highlights key statistics for the Board.

Day School Enrolment

Day School Enrolment	2002-03 Actual	2007-08 Revised Est.
Elementary Day School ADE	5,302	4,632
Secondary Day School ADE	2,371	2,153
Total Day School Enrolment	**7,673**	**6,784**

Primary Class Size

Primary Class Size	2003-04	2007-08
% of Classes Less Than 20	82%	92%
% of Classes Less Than 23	94%	100%
Average Class Size - Jr/Inter	20.87	21.45
% of 3/4 Classes 23 & Under	75%	100%

Primary Class Size	2003-04	2007-08
% of Combined Classes	15%	22%

Staffing

Staffing	2003-04	2007-08
School Based Teachers	532	562
Educational Assistants	64	103
Other Student Support	68	95
School Administration	55	41
School Clerical	41	44
School Operations	88	91
Other Non-classroom	40	49
Total Staffing	**887**	**985**
Teacher - Pupil Ratio	**1:14**	**1:12**
FTE Staff per 1,000 Pupils (ADE)[2]	**115.5**	**145.3**
Total Salary & Benefits as % of Net Operating Expenditures	**81.3%**	**80.7%**

Special Education

Special Education	2003-04	2007-08
Special Education Incremental Expenditures	$6,382,690	$10,942,163
Special Education Allocation	$6,977,451	$9,314,127
Spending above Allocation (Reserve)	**-$594,761**	**$1,628,036**

School Utilization

School Utilization	2003-04	2007-08
Number of schools	40	39
Total Enrolment (ADE)	7,673	6,784
School Capacity (Spaces)	12,737	11,942
School Utilization	**60.2%**	**56.8%**
Board Area (Km[2])	**17,995**	**17,995**
Number of Trustees	**10**	**10**

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

2. Governance and School Board Administration – Findings and Recommendations

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

Governance and board administration processes are reviewed to:

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

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

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

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

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

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

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

Establishment of an Effective Governance Model

Leading Practices – Governance and School Board Administration	Evidence of Adoption?
The school board's governance model clearly delineates the division of duties between the Board of trustees and the director of education. The board has established clearly defined duties and responsibilities to support an effective working relationship.	No

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

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

Decision Making Processes

Leading Practices – Governance and School Board Administration	Evidence of Adoption?
The board of trustees and management have established appropriate processes for decision making to address student achievement targets and operational performance.	Yes
The 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.	No

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
Management has established a formal succession plan to manage retirements and resignations of key managers/administrators.	Yes
A departmental organization chart (supplemented with a directory of key staff contact information) is publicly available on the school board's web site.	Yes

Stakeholder Engagement

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

Establishment of an Effective Governance Model

The Conseil scolaire de district catholique du Nouvel-Ontario is characterized by a relationship of trust and respect between the administration and trustees. The ten trustees have been on the board of trustees for six years on average. In addition, two students are elected to sit on the board of trustees. The administrative team is composed of the Director of Education, two superintendents of education, an assistant superintendent of education, the Superintendent of Finance and Business Services, and the HR Manager.

The school board has not defined a particular model of governance since its creation ten years ago. The roles and responsibilities of the trustees and the Director of Education are neither clearly defined nor documented. During the upcoming year, the Board is planning to develop a governance policy in order to remedy the lack of definition and formality of the trustees' and administration's roles and responsibilities.

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

Since she was appointed to her position in January 2008, the Director of Education has actively collaborated with members of the administration and trustees through an extensive consultative process with the Board's key stakeholders to establish the Board's key strategic directions. A plan was developed and implemented in early 2008 to help guide the process for reviewing the Board's mission and vision and the development of a strategic plan. In spring of 2008, the Director of Education, in collaboration with the principals, department heads, school staff and school councils, revised the Board's mission and vision, which were subsequently finalized and approved by the board of trustees. The Director of Education then worked towards the creation of a strategic plan by defining with the administrative team the outcomes to be achieved by 2012, in addition to performance indicators. The Board's strategic plan has five areas of intervention, as prescribed by the Ministry of Education in its *Politique d'aménagement linguistique*. In February 2009, the administrative team worked with the principals and the department heads, and identified priority actions for each area. The strategic plan is currently waiting the approval of staff and the school councils.

Based on the strategic planning table, the administrative team, in collaboration with the schools and academic departments, develops an annual literacy and numeracy improvement plan that identifies actions for improving student results in reading, writing and mathematics. This plan is submitted to the Literacy and Numeracy Secretariat. The 2008-09 improvement plan incorporates the Board's five systemic directions and priorities. It has SMART goals and defines required actions and related responsibilities. The Director of Education communicates the Board's results against the improvement plan in an annual report that is presented to the board of trustees and the community by means of the school board's website. The 2008-09 improvement plan focuses solely on academic departments. Non-academic departments are addressed in the improvement plans of the different supporting departments.

Since the start of the process for developing the strategic direction, the Director of Education has reported on the progress of the strategic planning on a quarterly basis to the trustees. The Director of Education also develops an annual report to inform the board of trustees and the community of the school board's results. The board of trustees should be approving the 2009-2012 strategic plan in June 2009.

Decision-Making Process

The Board's decision-making process is primarily guided by the Board's administrative team and steering committee. The steering committee is composed of the Board's Chair and Vice-chair, the Director of Education and the Superintendent of Finance and Business Services. The school board has also established five ad hoc committees to

review and respond to particular issues. These five committees include: the Catholic education committee, the parent participation committee, the committee responsible for guideline review, the appeals committee for suspensions and removals, and the finance committee.

The Conseil scolaire de district catholique du Nouvel-Ontario does not have formal, documented decision-making processes, and has relied on the last ten years' standard practices of decision-making to differentiate the issues that should be submitted to the trustees from the issues that should be submitted to the senior administration.

The creation of the board of trustees' agenda is not subject to any particular policy or guideline. In practice, the board's agenda is initially established by the administrative team, which then submits it to the steering committee. The steering committee meets one week prior to the board of trustees' meeting to revise the agenda submitted by the administrative team, and decides whether items need to be added or removed.

The Conseil scolaire de district catholique du Nouvel-Ontario does not have policies; however, it has many operational guidelines and administrative procedures, which are publicly available on the school board's website. Members of the senior administration team are responsible for implementing and ensuring compliance with guidelines and administrative procedures. There is no established, documented and systematic review cycle for guidelines and administrative procedures. In general, existing guidelines are reviewed or new guidelines or directives are developed in response to new Ministry or legislative requirements. Superintendents are responsible for the development or revision of guidelines in their area of activity. A committee is in charge of reviewing guidelines; it is composed of three trustees and the Director of Education, and it meets in order to recommend changes to the board of trustees. This process takes approximately one month.

The school board is currently reviewing its decision-making process as well as the number of committees in order to reduce the number of items discussed by the board of trustees. The Director of Education plans to develop policies in collaboration with the board of trustees and members of the administration, and to review existing guidelines and administrative procedures. As a next step, the school board should consider establishing a regular policy review cycle in order to ensure that policies are regularly updated and communicated. This review cycle should include the processes for the creation and approval of main priorities and strategic directions.

Organizational Structure and Accountability

The organization of the Board's senior administration appears to be well founded and operating effectively. The responsibilities of the six members of the administrative team are clearly defined and documented in a document entitled "responsabilités et dossiers" ("responsibilities and files"). We recommend that this document be published on the school board's website. The executive committee is composed of the Director of Education, four superintendents and a principal. Two superintendents and an assistant superintendent report to the Director of Education on academic matters. The Superintendent of Finance and Business Services and the HR Manager report to the Director of Education on non-academic matters. Until recently, the administrative team met every Monday. In the future, the Board is planning to meet every two weeks, with the possibility of meeting weekly when required.

The two superintendents and the assistant superintendent were assigned portfolios of responsibilities (operations and student support, programming, special projects and services) and a family of schools. The two superintendents and the assistant superintendent make up the education board, which meets on a weekly basis and invites various stakeholders when necessary. The Director of Education meets oneon-one with each member of the administrative team on a monthly basis. Each superintendent meets with the principals of the schools in his or her portfolio, as well as with Student Success Teams on a quarterly basis. Two preliminary meetings, called the elementary table and the secondary school table, take place the day before each management meeting to prioritize the subjects to be addressed the following day. The Director of Education is currently reviewing the structure of the Board's different committees.

A formal succession plan for principals was created in order to manage retirements and resignations. Principals and staff members can submit the name of an applicant who, in their opinion, has the skills, abilities and personality of a principal. The applicant may then choose to participate in an information session. Applicants participate in a series of activities including case studies and interviews; an evaluation report is then distributed to each applicant who participated in the evaluation day. In February 2009, the Director of Education presented a succession plan for the superintendents and the assistant superintendent to the school board and senior staff. The education board plans to decide within the next two months who is qualified and who is not qualified but is a potential candidate for a superintendent position. Applicants interested in the program will participate in coaching activities and will be invited to meet the Director of Education.

An organizational chart showing the Board's superintendents and related departments is published on the school board's website. A description of the departments along with a directory of key staff contact information is published on the school board's intranet

site. As a next step, the school board should consider publishing its detailed organizational chart on the school board's website. As mentioned above, the Board should clarify the roles and responsibilities of trustees.

Stakeholder Engagement

The school board actively encourages the engagement of its stakeholders, including departmental directors, superintendents, teaching staff and trustees, as demonstrated by the school board's annual improvement plan or the strategic planning table, which were produced in collaboration with these stakeholders. Parents are also engaged through the school councils.

A variety of communications vehicles (school newsletters, press releases, postings on the website and public consultations) are used to ensure the participation of key stakeholders throughout the year. A newspaper is published three times per year, a calendar including the school board's mission and vision is distributed in January to parents and staff, a registration kit is provided to parents who are signing up their children for kindergarten, and a press release on school life is published in the local newspaper each week. The school board also relies on its website to communicate information to external stakeholders; for example, the Director of Education's report, minutes from board of trustee meetings and the school board's financial statements.

In 2007, the school board developed a marketing and communications plan. This year, the school board has hired an external consultant to review and improve the Board's marketing and communications plan.

Starting in 2009-10, the school board plans to carry out annual surveys in order to assess stakeholder satisfaction regarding the school board's performance, the satisfaction level of staff members, students, parents and the Board's partners. These surveys will bring together several performance indicators for assessing the school board's progress in relation to the goals outlined in the annual improvement plan.

The school board's senior administration team is actively involved in various national and provincial forums, including the Fédération nationale des conseils scolaires francophones (FNCSF), the Association franco-ontarienne des conseils scolaires catholiques (AFOCSC), the Council of Ontario Directors of Education (CODE), the Conseil ontarien des directions de l'éducation en langue française (CODELF) and the Conseil ontarien des directions de l'éducation catholique (CODEC). The Superindentent of Finance and Business Services sits on the Council of Senior Business Officials Committee (COSBO). This ensures that the Board learns from and shares best practices from across the sector.

Recommendations:

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

- The school board should complement current operational guidelines and administrative procedures with more strategic policies. This would enable the school board to operate more effectively and efficiently by ensuring that the board of trustees does not have to address operational issues. Once the policies are developed, the school board should establish a regular review cycle for policies, administrative guidelines and procedures in order to ensure that they are updated and communicated on a regular basis.

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

3.1 Organization

The review of the organization of the HR department assesses:

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

- Whether an annual plan setting out the goals and priorities and their alignment to the 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,	No

Leading Practices – Human Resource Organization	Evidence of Adoption?
accessible by key stakeholders. The plan incorporates measurable targets, specific timelines and identified responsibilities.	

Organizational Structure and Accountability

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

Monitoring and Communication of Policies

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

Development and Reporting of Annual Goals and Priorities

The HR department works to maintain excellent relationships with all employee groups in order to support teaching and learning. The department's mandate is published on the school board's intranet.

The department has created an annual improvement plan for 2006-07. For 2007-08, the department chose to follow the previous year's plan and did not develop a revised annual improvement plan outlining deadlines and responsibilities for the different actions required that year. Although informal, the department's priorities for 2009 are the computerization of human resources activities, in addition to the increased use of computer-based tools for the management of attendance and employee performance appraisal, and the implementation of a participative leadership framework.

The HR Manager reports to the administrative team on an ongoing basis on collective bargaining and HR issues.

Organizational Structure and Accountability

The HR Manager reports to the Director of Education and is a member of the administrative team. The HR Manager is currently supported in the Board's HR management activities by an officer who is responsible for various files, three clerks and an administrative assistant. The roles and responsibilities of each HR staff member is clearly defined and documented on the school board's intranet. The HR Manager is primarily responsible for labour relations, collective bargaining, recruitment activities and teacher staffing levels. The primary duties of the person responsible for human resources include the staffing levels of support staff and the management of the employee appraisal system. Another person is responsible for the attendance program and the health and workplace safety files, which includes the management of records related to the Workplace Safety and Insurance Board (WSIB). The person responsible for HR is supported by two clerks who are responsible for the management of substitutes, staffing and absence recording. The person in charge of occupational health and safety is supported by a WSIB clerk. As a next step, the school board could consider publishing a detailed department organizational chart on the school board's website.

Department staff have appropriate HR qualifications or relevant experience.

At the time of the review, the HR department was focused on reviewing its organizational structure to achieve better customer service. The proposed organizational chart includes two new HR officer positions, including a position for organizational development and one for labour relations. With the adoption of new computer tools that automate the process for reporting absences and finding substitutes, the HR department estimates that the workload of the clerks who are responsible for the daily administrative management of substitutes will decrease by one full-time equivalent (FTE). This FTE will be used for the implementation of the participative leadership framework. Once the department's organizational structure has been reviewed, the school board should consider publishing a detailed organizational chart of the HR department on the Board's website.

Monitoring and Communication of Policy

HR guidelines are published on the school board's website. The Board has developed guidelines for attendance and workplace wellness programs, medical record confidentiality, disabilities management and modified work. The guidelines are not be subject to a documented, systematic, review cycle; however, a review of the material demonstrates that the department is focused on maintaining and updating them so that they remain up-to-date and applicable. The Director of Education plans to develop policies to complement the operational guidelines with a strategic vision. As a next step, the school board should consider establishing a regular review cycle of the guidelines and future HR policies, to ensure they are regularly updated and communicated.

The HR department communicates regularly with stakeholders on HR guidelines and procedures at meetings with principals and unions, during training sessions, and through the distribution of publications such as "la gestion moderne de la discipline" (modern discipline management) or information packages such as the binder entitled "programme d'assiduité" (attendance program), which contain information on disabilities management, medical information, communications, absence management, meetings with staff and workplace wellness. This level of communication facilitates guideline training and creates a broad awareness and understanding of the Board's HR policies and procedures.

Recommendation:

- The HR department's annual plan should be updated, and it should adopt the model used by the custodial, capital and finance departments to ensure that responsibilities can be directly assigned for the actions required for each priority. Performance indicators, timelines and resource requirements would then be compatible with the school board's model. This plan would inform senior administration of activity details and would facilitate the annual communication of accomplishments. Once the HR department's annual improvement plan is created, the school board could then consider submitting it for the approval of the executive committee at the same time as the periodic progress reports.

3.2   Human Resource Management

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

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

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

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

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

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

Staff Recruitment

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

Labour Relations

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

Employee Performance Appraisal Processes

Leading Practices – Human Resource Management	Evidence of Adoption?
HR management has policies and procedures for an employee evaluation/performance system for all staff.	No
HR management maintains and communicates formal disciplinary policies and procedures for all staff.	Yes

Attendance Management Processes/Programs

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

Management of HR and Payroll Data

Leading Practices – Human Resource Management	Evidence of Adoption?
Payroll processing is segregated from employee data records, and changes to data are adequately controlled.	Yes

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

Management of Board's Benefit Plans

Leading Practices – Human Resource Management	Evidence of Adoption?
HR management periodically conducts independent compliance audits of the Board's insurance carrier to ensure adherence to the benefit plan's 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?
Management has established policies and procedures for staff/professional development and monitors staff take-up, budget, and outcomes.	Yes
Confidential staff satisfaction surveys are performed periodically.	No
Confidential exit interviews are performed for all staff.	No

Staff Recruitment

The determination of vacancies and/or redundancies is a collaborative process between the school principals and superintendents, based on funded positions.

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

To maintain its list of substitutes, the school board primarily relies on the job fair of the Laurentian University's École des sciences de l'éducation in order to attract teaching candidates. This fair enables the Board to identify, on average, one hundred applicants.

Once the application process is completed, the Board follows a centralized approach. Selected applicants are added to a list of non-qualified substitutes and invited to substitute between April and June. The school board also provides internship opportunities for teaching applicants. These two strategies enable principals to observe potential applicants over a prolonged period of time.

The HR department and the Director of Education are currently evaluating the school board's recruitment process and searching for ways to improve it.

As a next step, the school board could consider keeping trustees informed of recruitment trends and challenges by means of a periodic report submitted by the HR Manager to the board of trustees.

Labour Relations

There is open and positive communication with the unions, which could be attributed to the formal and informal practices followed by the HR department in its dealings with them. Informal practices include daily contact between the HR Manager and union representatives, which helps maintain good working relationships. Formal practices include the organization of information sessions on grievance prevention, as part of a proactive approach to dealing with problems within the school board. These practices have resulted in only ten percent of grievances going to arbitration. In order to maintain good working relationships, the HR department also plans to organize training sessions on collective agreements.

The school has established joint committees. During the monthly committee meetings, alignment to collective agreement is examined and potential problems or contentious issues are discussed. The minutes of the joint committees' monthly meetings are reviewed and signed by the HR Manager.

Employment Performance Appraisal Process

The school board has developed performance appraisal processes for teaching staff, principals and vice-principals, educators, lunchtime supervisors and office staff. These processes are supported by official guidelines that are published on the school board's website. The HR Manager is responsible for monitoring compliance with these guidelines.

The performance appraisal of teaching staff conforms to the current requirements of the Ministry of Education. As directed by the Ministry, the school board evaluates its experienced teachers on a five-year cycle. New teachers are reviewed during their first and second years as part of the New Teacher Induction Program (NTIP). The school board also evaluates long-term substitute teachers (13 days and longer) after 90 days.

In practice, non-academic staff, with the exception of custodial staff who are not yet subject to periodic evaluation, are evaluated every five years. The school board does not have a policy or a formal process governing the performance appraisal of custodial staff.

The management of teaching staff performance appraisals is supported by software developed by the school board, which is called "le coffre" (the tool kit), which includes an appraisal schedule and tools. Once finalized, the evaluations are entered into a computerized system. "Le coffre" thus enables the HR department to ensure that requirements for teaching staff performance appraisals are met. The school board also plans to use "le coffre" for the appraisal of non-academic staff. Currently, the HR department sends an annual memo to supervisors of non-academic staff, which identifies the evaluations to be carried out in the upcoming year.

The school board practices a progressive disciplinary process that includes dialogue with, and support for, employees whose performance requires improvement. The HR department provides extensive support for managers and supervisors on matters of discipline. The HR department also provided them with an information package on progressive disciplinary action. For each level of disciplinary action, the information package contains form letters and interview report templates, as well as guidelines to facilitate the disciplinary process. Disciplinary action is administered jointly by the superintendents, the HR Manager and school principals.

Attendance Management Processes/Programs

The school board has established procedures for tracking employee attendance and encouraging their accountability. For example, after four consecutive days of absence, employees must submit a standardized medical certificate to their immediate supervisor. For absences longer than nine days, a meeting is planned between the employee, his or her supervisor and the person responsible for human resources. Employees may be requested to present a medical certificate after a oneday absence. Absenteeism data is currently collected manually and recorded at the school board's main office. Attendance is monitored by the person responsible for human resources; however, neither the principals nor the administrative team receive formal, periodic reports.

Attendance management is a priority for the Conseil de district catholique du NouvelOntario. In 2006, the Board spent nearly a million dollars on substitute teachers. As a result, the school board hired an external consultant to carry out a comprehensive analysis of absenteeism data dating back to 2004. Following consultations with other French-language school boards, the Board also plans to use software called "ESchooling" that will automate the absence reporting process. This software is already being used by other French-language school boards, and it will be adopted by the

Conseil de district catholique du Nouvel-Ontario and supported by two related software programs. "Parklane" software will computerize absence management, while "Disability Management" will computerize the disabilities management process of "E-Schooling".

The analysis of absenteeism data, in addition to the adoption of customized computer tools, will enable the school board to establish a comprehensive attendance management system that will target absenteeism. This important initiative is planned for 2009-10.

The employee relations department includes a person who is responsible for WSIB records in order to support employees with a long-term illness, whether this support involves a return to work or work modification. The person responsible for WSIB records meets monthly with the unions to review disability cases.

Management of HR and Payroll Data

When it was founded ten years ago, the school board examined the possibility of sub-contracting payroll. As part of a consortium with other French-language school boards, the Conseil de district catholique du Nouvel-Ontario chose to purchase a BAS licence, which includes a payroll management module. Since then, the school board's payroll has been managed internally. Payroll functions are managed by members of the finance department, who report to the Finance Manager. Personnel records are updated by HR staff. The position re-classification process is supervised by the HR Manager. Official employee records are kept in the school board's main office. The division of tasks between HR and the payroll department, as well as the use of two separate modules for payroll and the management of personnel records, are two examples of best practices in terms of internal control.

Management has developed effective processes to ensure that teacher qualifications and experience are formally tracked and updated. Teacher qualifications are updated annually on the website of the Ontario College of Teachers.

Management of the Board's Benefit Plans

The school board offers a range of employee benefits. Benefit plans are administered by the person responsible for human resources.

New school board employees are informed of the benefits available to them during their hiring interviews. The HR department is planning to develop an information package for current employees on the school board's benefit plans. Once the information package has been created, the HR department will be able to establish a review cycle of the information package and to develop a procedure for communicating any changes made following the periodic reviews to staff.

The school board manages its benefits plan through an insurance company's management services, as part of a consortium with 11 other French-language school boards in Ontario. Neither the conseil scolaire de district catholique du NouvelOntario nor the consortium of French-language school boards employs external consultants to annually review the insurance company or to verify the validity and accuracy of claims processing.

Monitoring Staff Satisfaction

The HR department does not carry out formal, general staff surveys to solicit feedback on the priorities of the Board or on general attitudes. At this time, staff feedback is informally collected through the joint committees. Starting in 2009-10, the school board intends to carry out annual surveys in order to assess the satisfaction of the school board's staff. The surveys will incorporate several performance indicators for assessing the Board's progress in relation to the HR goals identified in the school board's future improvement plan, among other things. This initiative will also provide management with valuable feedback and suggestions regarding staff services and potential opportunities for professional development.

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

Recommendations:

- The school board should expand its current guidelines on staff performance appraisals so that the appraisal of all school board employee groups, including non-academic staff, is documented. This will ensure consistency and transparency for all school board employees.

- The HR department should provide periodic reports on attendance in order to keep the administrative team and trustees informed of the effectiveness of the attendance management process/programs.

- The school board should conduct periodic reviews of the insurance carrier (Administrative Services Only) that manages medical and dental claims, in order to ensure that the school board's claims are processed according to the plan's terms and conditions.

- To gain a better understanding of employee satisfaction, the HR department should regularly conduct confidential staff satisfaction surveys.

- The HR department should consider conducting exit interviews with employees who are leaving their positions. Like staff surveys, these interviews will provide input for HR policy and 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 Staff Allocation

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

Monitoring and Reporting on Staff Allocation

Leading Practices – School Staffing/Allocation	Evidence of Adoption?
Systems are in place and accessible by both HR and Finance staff to establish and track an approved level of staff.	Yes
There are systems and processes that monitor adherence to key Ministry and board policy parameters, such as: class size, prep time, collective agreement requirements and other board directions.	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?
Staff costs are compared with similar school boards and the funding model to ensure efficient use of resources.	Yes

Planning and Processes for Annual Staffing and Allocation

Staff allocation is developed jointly by the Superintendent of Finance and Business Services, the HR Manager, the superintendents of education and the principals. The enrolment forecasting process is developed on a school-by-school basis, and considers both a top-down (Board level, trend analysis) and a bottom-up (local, school-by-school) approach.

The Board has neither established nor distributed to superintendents, principals and administrators a detailed policy or a schedule to govern the determination of total needs and staff allocation in schools. In practice, the Board bases its staffing procedures on that of the different unions.

The Board uses a software tool, "le coffre", which was developed internally to assemble the principals' allocation projections by level and by classroom. At the end of March, the administration team convenes to assess the hiring needs identified by the school principals against those identified by the Superintendent of Finance and Business Services in January, which are based on historical trends and demographic forecasting. The administrative team modifies some elements as required and approves the staffing plan. Then, the staffing plan is reviewed and adjusted in June and September to reflect the changes that occurred between the schools' initial estimates and the start of the academic year.

The planning process for special education staff is based on a detailed student needs analysis that is conducted jointly by the schools and the superintendent of special education. Other school-based support staff allocations are based on formulas that are reviewed annually, taking into account budget constraints in the final determination.

Monitoring and Reporting on Staff Allocation

The HR Manager is responsible for ensuring that school staffing is carried out according to Ministry directives on matters such as class size, prep time and collective agreement requirements. This audit is carried out in September when the actual enrolments are known. Some class/school reorganization can occur to adjust over or under allocation. This is particularly important given the Ministry's class size requirements for junior kindergarten to Grade 3.

The Board develops a conservative staffing allocation plan to avoid surplus staff, and periodically follows up on the original allocation plan by monitoring actual staff allocation.

Benchmarking Costs with Other Boards and Funding

The Superintendent of Finance and Business Services regularly compares the average salaries of the following employee groups with that of similar school boards: educators, school secretaries, principals, vice-principals and other non-union employee groups. The Superintendent of Finance and Business Services also compared the number of full-time equivalents for every 1,000 students within the Board with that of other school boards to ensure the efficient use of resources. As a next step, the Board could consider carrying out periodic benchmarking of the average salaries of teaching staff with those of similar school boards. The Board could also consider documenting these comparisons to report any possible major variances to the executive committee or the board of trustees.

Recommendation:

- The Board should consider developing a policy governing the annual staff allocation process to clarify the roles and responsibilities of staff while making the process more transparent for the trustees.

4.   Financial Management – Findings and Recommendations

Financial Management

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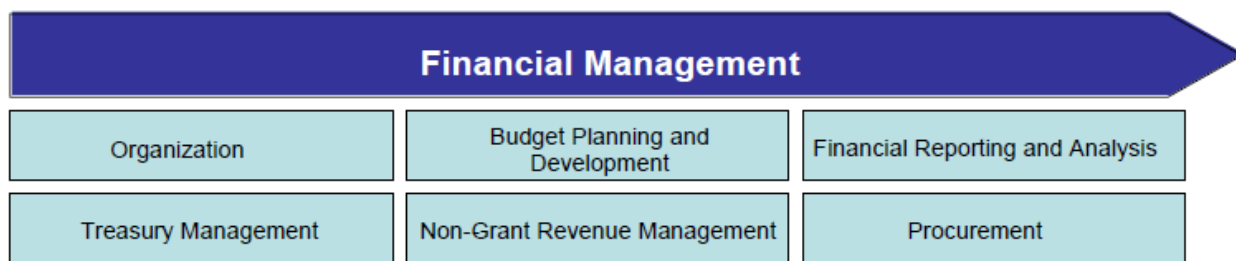
The financial management of the Board contributes to the efficient and effective use of fiscal resources. Financial management ensures that the annual budget is developed within the Ministry's allocation and is aligned with student achievement targets, and that appropriate financial policies and procedures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

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

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

4.1   Finance Organization

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

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

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

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

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

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

Development and Reporting of Annual Goals and Priorities

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

Organization Structure and Accountability

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

Monitoring and Communication of Policy

Leading Practices – Finance Organization	Evidence of Adoption?
Management has processes in place to monitor finance policy compliance.	No
Management provides scheduled finance policy and procedures awareness, training and skills development educational sessions.	No

Development and Reporting of Annual Goals and Priorities

The finance and purchasing department (hereinafter referred to as the "finance department") is responsible for budgeting, accounting, accounts payable, accounts receivable, payroll and purchasing. The Finance Manager developed an annual improvement plan for the department that identifies goals with related results and indicators. The plan integrates the Board's strategic planning by identifying the strategic axis that the department will focus on. The plan outlines the expected results up until 2012, and presents different steps, designated leads and timelines.

As a next step, the Board could consider submitting the departmental annual improvement plan for executive committee approval at the same time as the periodic progress reports.

Organizational Structure and Accountability

The Finance Manager reports to the Superintendent of Finance and Business Services. The Finance Manager is supported by the payroll officer, who is assisted by two payroll clerks, the accounting officer, who is in turn supported by two accounts payable clerks, and an accounts receivable clerk, a buyer, an accountant, and a finance and purchasing clerk. The accounting officer is responsible for preparing the Board's financial statements, managing purchasing cards, supervising purchases and accounts payable, and conducting internal audits. The other officer is responsible for supervising payroll, benefits and retirement gratuity payments. This structure ensures clear segregation of duties between management reporting and expenditure authorization. Each finance department staff member has a role and responsibilities that are clearly defined and posted on the Board's intranet. As a next step, the Board could consider posting the department's detailed organizational chart on the Board's website.

The Superintendent of Finance and Business Services and the Finance Manager meet biweekly. Informal meetings are held daily within the finance department to share priorities and initiatives between the Finance Manager and the department's officers and staff. Department staff have appropriate financial designations or relevant experience to perform their roles.

Monitoring and Communication of Policy

The department maintains a set of guidelines that cover most pertinent aspects of financial management and that are posted on the Board's website. The guidelines are not subject to a documented systematic review cycle, but a review of the material demonstrates that the department is focused on maintaining and updating documents in order to keep them current and applicable. As a next step, the Board should consider establishing a regular review cycle for guidelines and future financial and purchasing policies to ensure that they are updated and communicated on a regular basis.

The finance department does not currently provide scheduled awareness sessions and/or training and skills development sessions on finance guidelines and procedures to Board employees. In practice, the department relies on informal contacts with different cost centre managers and the Board's staff, and communicates new procedures to finance and purchasing staff to ensure guideline compliance.

Recommendations:

- The finance department should implement procedures to ensure compliance with financial guidelines. These processes should include periodic communication of the guidelines to the appropriate staff, as well as occasional assessments of staff compliance with the guidelines.

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

4.2 Budget Planning and Development

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

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

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

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

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

Annual Budget Development Process

Leading Practices – Budget Planning and Development	Evidence of Adoption?
The annual budget development process is transparent, clearly communicated, and incorporates input from all key stakeholders including management (with principals), board of trustees and the community.	No
The annual budget presented for approval demonstrates that it is linked to the Board-approved goals and priorities including student achievement targets. It provides useful and understandable information for all stakeholders.	No
Budget planning processes account for all required cost and revenue changes.	Yes

Enrolment Forecasting Linked to Budget Development

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

Identification of Risks and Mitigation Strategies

Leading Practices – Budget Planning and Development	Evidence of Adoption?
Management identifies and documents all significant risks during the budget planning process, and develops strategies to mitigate the risks of spending beyond authorized/budgeted levels.	No

Annual Budget Development Process

The annual budget process at the school board is neither documented nor clearly communicated to stakeholders. The Board does not have a formal budget time table with deadlines. The Superintendent of Finance and Business Services is currently developing guidelines to offset the lack of documentation and communication about the budget process.

The Board's budget process starts in January when the Superintendent of Finance and Business Services prepares an enrolment forecast using actual enrolment, historical data from the past 10 years and projected trends for the next 10 years. A memorandum is sent to principals in February to ask them to send their enrolment forecasts to the administration by March 24. In late March, the executive committee reviews and modifies as needed the forecasts provided by school principals, and approves the staffing plan.

The finance department's budget process starts in late March when it receives the executive committee-approved staffing plan. Once the staffing allocation data and contracts are built into the budgeted expenditures, the Finance Manager oversees the operational expenditure forecasts. The various budget holders are invited to review their budgets based on the previous year's budgets. The operational expenditure forecasts are completed on paper by most cost centres, with the exception of the maintenance and IT departments, which use an Excel file. In early May, the operational expenditure forecasts created by the budget holders are approved by the superintendent and sent to the finance department, which then inputs the data into the Education Finance Information System (EFIS) and creates a preliminary budget.

The preliminary expenditure budget is presented to the administrative team in late May, subject to the confirmation of revenues from the Grants for Student Needs (GSN) and the approval official enrolment projections. The budget is then re-calibrated through the administrative team, to align with new legislative requirements. The regular budget is validated by the administrative team and presented to the board of trustees for approval in late June. Then, the budget is revised in October based on actual figures. The revised budget is presented to the Board in January as an information item. The finance committee, comprised of three trustees, deliberates over the budget and discusses initiatives throughout the budget development process.

Enrolment Forecasting Linked to Budget Development

The Superintendent of Finance and Business Services is responsible for the accuracy and budgetary impact of the enrolment forecast. Using the actual enrolment as of October 31, the Superintendent of Finance and Business Services updates the 10-year enrolment projections each year. The enrolment forecast is developed school-by-school and grade-by-grade. The Board does not monitor the possible margin of error.

During the budget process, the HR Manager and the superintendents of education compare the Superintendent of Finance and Business Services' enrolment projections with those of school principals. Therefore, the enrolment forecasting process considers both a top-down (Board level, trend analysis) and a bottom-up (local, school-by-school) approach.

Identification of Risks and Mitigation Strategies

According to the finance department, the key risk faced by the school board is the risk that cost centre managers exceed their respective budgets. To mitigate this risk, the finance department sends to each budget holder a monthly report with actual cost centre expenditures versus budgeted expenditures. The cost centre managers also have access to the Board's integrated system for variance analysis and financial reporting, in which they can always access financial statements for their respective cost centres.

The risks of spending beyond authorized or budgeted levels are mitigated through the procurement and budgeting controls of the current financial system. For example, if a purchase requisition represents more than 90 per cent of the budget, the system sends out a warning message.

The finance department noted that risks identified during the budget development process are orally communicated to the members of the executive committee and the finance committee.

Recommendations:

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

- The finance department should ensure that the annual budget presented for approval is clearly linked to the Board-approved goals and priorities, including student achievement targets.

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

4.3 Financial Reporting and Analysis

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

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

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

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

Integrated System for Variance Analysis and Financial Reporting

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

Interim and Annual Financial Reporting

Leading Practices – Financial Reporting and Analysis	Evidence of Adoption?
Interim financial reports provide sufficient detail (including a comparison of actual to budget and to appropriate benchmarks and with appropriate variance explanations) for a clear understanding of the status of the current year's budget and the outlook for the year.	No
Senior management is held accountable for the integrity of financial reporting through formal sign-off and approval procedures.	Yes
Management completes and files all financial reports in accordance with established timelines.	Yes

Audit

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

Integrated System for Variance Analysis and Financial Reporting

The Board uses an integrated financial system to record, track and report financial data. The Board bought a BAS licence as part of a consortium with 10 other Frenchlanguage school boards.

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

The Finance Manager sets up the chart of accounts in the financial system, and manages access rights to the system with the person in charge of accounting. New vendors are set up in the financial system by the person responsible for purchasing and the supply clerks.

The financial system allows the budget holders to print their own budget tracking reports at any time.

Interim and Annual Financial Reporting

The finance department generates monthly reports for superintendents and budget holders. The Finance Manager checks each school's expenditures against established benchmarks. Possible variances are communicated to area superintendents to identify schools that might exceed their budgets, and letters are sent out to those schools. These letters are followed by meetings between principals and area superintendents.

The finance department also prepares quarterly summary reports for the executive committee, which are sometimes presented to the board of trustees as information items.

Interim financial reports include a comparison of actual versus budget, expressed as a percentage, and an indication of where the expenditure should be at a certain point in the year. Interim financial reports do not currently contain accompanying explanatory notes that provide further description about the nature and impact of any possible variances during the year.

The Director of Education and the Board's Chair sign the financial statements before they are presented to the Ministry. Interim, monthly and quarterly financial reports do not need to be formally validated with signatures.

With the exception of this year, management completes and files all financial reports in accordance with established timelines.

Audit

The Board currently does not have an internal auditor, though the job description of the person in charge of accounting includes, among other things, conducting internal audits. Developing a mandate for the internal audit function would assist the administrative council and the board of trustees in their overall governance and accountability roles. The internal audit function can also help develop performance measures and indicators for programs and services. The function should report to the finance audit committee of the Board. The annual audit plans would be presented and approved by the committee, and all reports would be presented to the committee.

The Conseil de district catholique du Nouvel-Ontario does not currently have an audit committee. The Board established a finance committee, comprising of the Superintendent of Finance and Business Services, the Finance Manager and three trustees. The committee's mandate included:

- Receiving financial statement reports audited by an accounting firm;

- Developing operating plans for the budget process in spring;

- Recommending budget priorities for the upcoming school year.

The annual reports and the management letter issued by the external auditor are presented to the finance committee. The Finance Manager reports to the finance committee and the Board's executive committee on actions taken to address the auditor's recommendations for change.

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

Recommendations:

- The finance department should consider modifying the format of interim reports to include accompanying explanatory notes that provide further details about the nature and impact of any variances encountered during the year. The school board should ensure that the board of trustees and the finance committee receive periodic interim reports.

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

- The school board should consider establishing an audit committee to oversee the audit process. The committee's mandate could be to review the audited annual financial statements, the annual appointment of external auditors, the annual audit plan, the recommendation letter and other matters related to the annual audit of the financial statements, the treasurer's quarterly report, and other Board matters. The school board could also consider changing the current mandate of the finance committee to include oversight of the audit process, which would avoid the creation of too many committees.

- Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the audit committee, or that of the finance committee if its mandate is widened.

4.4 Treasury Management

The purpose of reviewing treasury management processes is to assess:

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

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

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

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

Cash and Investment Management

Leading Practices – Treasury Management	Evidence of Adoption?
There is an efficient cash management process to maximize interest income, using short-term investments where appropriate.	No
Cash management activities are consolidated with a single institution.	Yes
Management periodically reports to the Board on the performance of the investment activity, in accordance with the approved investment policy in accordance with the Education Act.	No
Management periodically compares the 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 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 finance department has consolidated the school board's cash management activities with a single institution that was selected through a tendering process issued as part of a consortium with other French-language school boards located throughout the province in 2008.

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

The Board has two types of accounts: one for regular transactions and individual trust accounts for staff members with special working arrangements (e.g., 4/5 work days). The Board's benefits from an interest rate on the average monthly cash balance that is based on the prime rate decreased by 1.75%.

Cash balances are monitored daily, and bank reconciliations are performed every month by the person in charge of accounting. The Board does not have periodic "cash position" reports on the anticipated accounts payable (A/P), payroll, cash flow from the Ministry and tax collections. In the future, these reports could be used to identify surplus funds for long-, medium- and short-term investments.

The Board maintains reserve funds to attend to unforeseen circumstance. Management requires the board of trustees' approval to use reserve funds. The school board's working funds have been drawn upon in the last few years to pay for wireless Internet connection in schools and pay equity. The board of trustees and management should establish a guideline on a healthy reserve level for the Board, and consider developing a plan to replenish the working fund reserve, as required.

Management of School-Based Funds

Schools maintain their own bank accounts. The schools have the option to use the same banking institution as the Board. This is not mandated by the central board office due to the remote locations of certain schools. The Board has limited the number of bank accounts to one account for elementary schools and two accounts for secondary schools. The Board has adopted a specific guideline for the management of school-based funds as well as the "Guide de gestion des fonds des établissements scolaires (Management of school-based funds guide), which is based on the "Guidelines for School Generated Funds" as developed by the Ontario Association of School Business Officials Finance Committee. The guide and the guidelines were distributed to schools during their individual training sessions and are available on the Board's intranet.

The Board uses a software tool called "système bancaire" (or "banking system") that was developed internally and on which principals were trained to ensure integrity and accountability with regard to school funds. The "banking system" was designed to assist

schools with bookkeeping for their school funds and with the production of financial reports. The "banking system" allows users to access a transaction summary for each activity, to track gathered and deposited sums and issued cheques, and to facilitate petty cash management.

Schools are required to perform monthly bank reconciliations that are reviewed and signed by the principal. Principals are also required to perform bank reconciliations quarterly. During the year, the person in charge of accounting conducts informal reviews of schools. External auditors conduct school-based audits every year.

Recommendations:

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

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

4.5 Non-Grant Revenue Management

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

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

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

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

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

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

Policies, Procedures and Planning to Support Non-Grant Revenues

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

Procedures for all Non-Grant Revenues

Leading Practices – Non-Grant Revenue Management	Evidence of Adoption?
Electronic registration and payment systems are used where appropriate (e.g., continuing education, permitting of facilities and leasing).	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
Board budget identifies revenue and expenditure for each EPO program. Management monitors activity to ensure compliance with terms and conditions.	Yes

Policies, Procedures and Planning to Support Non-Grant Revenues

The school board has the following sources of non-grant revenue:

- Donations;

- Community use of schools;

- Tuition agreements with Aboriginal reserves;

- Sale proceeds from surplus or older supplies;

- Daycare operations;

- Continuing education classes;

- Services (e.g., outsourcing Board employees to FARE or the Ministry);;

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

Donations, tuition agreements with Aboriginal reserves, sale proceeds from surplus or older supplies and daycare operations are subject to guidelines and formal agreements.

Continuing education classes and outsourcing of services or other nongrant revenue are not subject to specific guidelines. A guideline on community use of schools was developed, but had not yet been approved at the time of the review.

The Board has a cost-recovery based pricing model. However, the fee schedules are not posted on the Board's website.

The Board has a policy on accounts receivable and overdue payments, which is also applicable to non-grant revenue.

Procedures for all Non-Grant Revenues

The school board currently does not use an electronic registration and payments system with the exception of daycare operations, which does accept electronic payments. This is also true for the issuing and payment for community use permitting.

EPO grants received by the school board are designated to appropriate superintendents or project leads. The finance department creates a new project/account code for each EPO grant. The project leader closely monitors the account and tracks in-year expenses. A meeting between the finance department and project managers is organized to inform them about eligible expenses.

Recommendation:

- The finance department should consider using, whenever possible, electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined. For example, management could consider an electronic registration and payment system for its continuing education programs.

4.6   Procurement

The purpose of reviewing procurement processes is to assess:

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

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

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

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

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

Procurement Policies and Procedures

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

Participation in Buying Consortia

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

Policies and Procedures for PCard/Corporate Card Use

Leading Practices – 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 – Procurement	Evidence of Adoption?
Automated three-way matching (purchase order, receipt/invoice and inspection) is used.	No
Commitment accounting is in place to monitor budget utilization.	Yes
Management has implemented electronic supplier interface for ordering, processing and payment, including the use of supplier portals.	Yes

Use of Electronic Funds Transfer

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

Procurement Policies and Procedures

The Board uses several guidelines that govern various aspect of purchasing like the acquisition of quality goods and services, use of purchasing cards or invitation to tender procedures. The guidelines are posted on the Board's website.

The goal of the guideline on the purchasing of goods and services is to ⬜translation⬜ "ensure that schools and departments acquire supplies, products and services of the highest quality possible at competitive prices and within reasonable timeframes."[3] The guideline specifies a preference for Canadian-manufactured products and for local French-speaking, Catholic companies when the products or services equally meet the effectiveness, quality and price criteria. The Board, through its guideline, commits to buying in bulk and participating in consortia in order to take full advantage of the savings offered when buying in bulk. In practice, the finance department ensures that

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[3] Guideline ADM 9.2 : http://www.nouvelon.ca/conseil/lignes_conduite/ADM9_2.pdf (in French only).

purchasing decisions are made with a focus on the total cost of ownership through the life cycle of the product, rather than just the initial cost of acquisition.

The Board has approved guidelines in accordance with the direction given by the Ministry in the spring of 2007. The following guidelines have been adopted and posted on the Board's website:

- Use of purchasing cards;

- Reimbursement of work-related travelling expenses;

- Advertising;

- Advocacy.

The Board does not offer training sessions to ensure that employees comply with purchasing policy and procedures, but rather, it mainly relies on informal guideline reminders.

Participation in Buying Consortia

The Board participates in numerous purchasing consortia, including for the purchase of electricity, natural gas, school transportation services, caretaking supplies and paper.

The Board used the purchasing consortium of the French-language school boards for the acquisition of a BAS licence and a teleconferencing system, for banking negotiation purposes, and for acquiring labour relations services.

For some purchasing categories, the Board adopted a strategy of signing contracts with certain suppliers, such as those for office supplies and car rentals, in order to minimize the costs of goods and services

Purchasing Levels of Authority

The procurement procedures outline that all departments adhere to the following limits for securing supplier quotations:[4]

- At least three written quotations are required for any purchase estimated to be over $5,000 but under $25,000;

- Sealed quotations are required for any purchase estimated to be over $25,000 but under $75,000;

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[4] http://www.nouvelon.ca/conseil/lignes_conduite/ADM9_2.pdf

- A public tendering process with sealed quotations are required for any purchase estimated to be over $75,000

The invitation to tender process is subject to specific guidelines that detail the various steps and responsibilities.

The finance department's buyer ensures adherence to the guidelines' requirements.

The guidelines do not outline specific purchasing authorization levels. Management should consider revising the guidelines to include approval levels that are commensurate to job title/role. The guidelines should also be reviewed to specify in which circumstances a purchase order is mandatory.

Policies and Procedures for Purchase Card/Corporate Card

The Board has clearly communicated a policy for the use of corporate purchasing cards, which is current, as of March 2007.

According to the guideline, the use of corporate purchasing cards aims to increase efficiency by simplifying purchasing, receipt, payment of low value purchases and travel reimbursements. The guideline makes a distinction between two types of credit cards: corporate cards and purchasing cards. The corporate card is a credit card that provides full insurance coverage for business travel. Corporate cards are distributed to staff members who travel regularly to carry out their duties. Purchasing cards are distributed to staff members who use the cards mainly for purchasing products (e.g., school and maintenance and facilities staff). The purchasing card has spending limits, and certain categories of merchants are blocked. The Board currently has about 100 credit cards, including 65 corporate cards that are used mainly by superintendents, school principals who have travel-related expenses, and headquarter employees including department managers, consultants and professionals such as social workers and speech therapists. Credit cards (corporate and purchasing) are monitored during the budget year through a detailed transaction history appearing in an external report from Desjardins.

Superintendents have a monthly spending limit on their purchasing cards of $2,000 to $2,500, depending on the superintendent. Principals have a $2,000 monthly limit, and secondary-level teachers with project-related expenses, such as Special Education projects, have a $500 monthly limit.

Requests for corporate credit cards must be approved by the immediate supervisor of the card holder. The statements are sent to the Board's office. Then, they are sent to the purchasing card holder, who is responsible for reconciling, attaching receipts and getting approval from his or her respective supervisor before the 25th of each month.

Accounting for Completeness of Purchase/Payment Cycle

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

Currently, the majority of purchases are completed using the financial system's purchase order. For these purchases, an automated three-way matching (purchase order, receipt and invoice) is used. Purchases that do not go through the financial system make up 10% of the Board's invoices and 40% of schools' invoices. These non-documented purchases of goods and services are checked through a manual matching process between the invoice, receipt and contract copy or original invoice. The lack of guidelines for this process results in incomplete manual three-way matching due to missing purchase orders or receipts.

The Board has a commitment accounting process in place to monitor budget utilization. Once a purchase order (PO) has been approved and submitted into the financial system, the system automatically encumbers those funds against the budget, and the general ledger is updated.

The Board has not implemented an electronic supplier's interface for ordering, processing and payment, including the use of supplier portals.

Use of Electronic Funds Transfer

The Board currently uses electronic funds transfer (EFT) for 75% of its payments. The remaining payments are made using cheques.

Recommendations

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

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

- The finance department should ensure that three-way matching (purchase order, receipt/invoice and inspection) is used for all of the Board's purchases. To increase effectiveness, the finance department should ensure an automated, not manual, three-way matching, where appropriate.

5. School Operations and Facilities Management – Findings and Recommendations
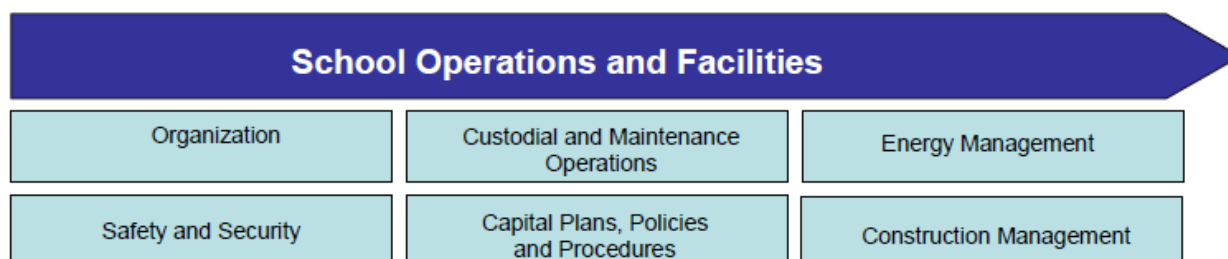
Efficient and effective management of the Board's facilities (particularly schools) is an important factor in student achievement. Along with providing a positive learning environment for students, this function allows the Board to achieve a level of cleanliness and maintenance that meets the expectations of the school community.

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

5.1 Organization

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

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

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

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

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

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

Development and Reporting of Annual Goals and Priorities

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

Organizational Structure and Accountability

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

Monitoring and Communication of Policies

Leading Practices – Operations and Facilities Organization	Evidence of Adoption?
Management has processes in place to monitor departmental policy compliance.	No
Processes exist to monitor new legislation and regulations and implement necessary changes.	Yes
Management provides scheduled policy awareness, and training to address ongoing skill development and emerging regulatory issues.	Yes

Development and Reporting of Annual Goals and Priorities

The department responsible for school operations and facilities management was restructured a few years ago so that the current manager of the capital department no

longer has to oversee custodial and maintenance services. Facilities management is currently organized into two departments: custodial and maintenance department and capital department.

The manager of the custodial and maintenance department and the manager of the capital department each developed an annual improvement plan that identifies goals for their department with related results and indicators. The plan integrates the Board's strategic planning by identifying the strategic axis that the departments will focus on. The plan outlines the expected outcomes for 2012, and presents different steps, designated leads and timelines.

As a next step, the Board could consider submitting each department's annual improvement plan for approval by the administration team at the same time as the periodic progress reports.

Organizational Structure and Accountability

The manager of the custodial and maintenance department and the manager of the capital department report to the Superintendent of Finance and Business Services.

The manager of the custodial and maintenance department is supported by three officers, one for each of the following areas: custodial, maintenance, and health, safety and security. Energy management duties are divided among the custodial and maintenance officers. The custodial officer supervises more than 100 custodians, cleaning staff and technicians. The maintenance officer supervises more than six tradespeople, three general maintenance workers and one handyperson. The health, safety and security officer supervises one project lead and one storage clerk.

The manager of the capital department is supported in construction and renewal projects by two project coordinators, a consultant and a consultant foreman, who in turn is supported by 18 labourers and workers. The maintenance and capital departments share the services of an architecture technologist.

The roles and responsibilities for all positions are clearly outlined in their respective job descriptions, and are well understood by the organization. As a next step, the Board could consider publishing a detailed department organizational chart on the Board's website.

Meetings are held biweekly between the Superintendent of Finance and Business Services and the managers. Three formal meetings are held between the manager of the custodial department and the department's three officers. An annual meeting convenes all custodial and maintenance staff members for recognition, information and training activities. As for the capital department, informal meetings between the

manager, project coordinator and departmental staff are held on worksites to provide status reports on renewal and construction projects.

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

Monitoring and Communication of Policy

Both departments maintain several guidelines on various aspects of operations and facilities management on the Board's website.

The custodial and maintenance department and the capital department do not currently have processes in place to monitor guideline compliance. In practice, the department relies on informal contact with the different officers and departmental staff to monitor guideline compliance.

The guidelines are not subject to a documented systematic review cycle, but a review of the material demonstrates that the department is focused on maintaining and updating documents in order to keep them current and applicable. In the future, the Director of Education plans to develop policies with a strategic vision to round out the operational nature of the guidelines. As a next step, the Board should consider establishing a regular review cycle of guidelines and future policies related to operations and facilities organization to ensure they are updated and communicated on a regular basis.

Appropriate training sessions on regulatory requirements are offered to custodial and capital staff members. Training sessions deal with different subjects such as the Workplace Hazardous Materials Information System (WHMIS) or acts and regulations, such as those related to towing. Training sessions also allow the Board to comply with the following periodic initiatives: water flushing, lead testing in water systems, asbestos detection and ergonomics.

Recommendation:

- The custodial and maintenance department and the capital department should implement measures to ensure compliance with operational and facilities management guidelines. These processes should include periodic communication of the guidelines to the appropriate staff, as well as occasional assessments of staff compliance with the guidelines.

5.2   Custodial and Maintenance Operations

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

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

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

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

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

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

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

Leading Practices – Custodial and Maintenance Operations	Evidence of Adoption?
The board has adopted cleaning standards and has developed a standard set of processes and tools to monitor, manage, and report on results.	No
Management's custodial/maintenance allocation model optimizes the use of staff.	Yes

Development of Annual/Multi-Year Maintenance Plan

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

Training to Support Skills Development and Safety

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

Standardization of Cleaning and Maintenance Supplies

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

Project Management, Monitoring and Support Systems

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

Staffing Model Supports the Board's Cleaning and Maintenance Standards

The Board maintains a custodial manual entitled "Emploi détaillé du temps du concierge" (Detailed custodian schedule), which includes task descriptions for technicians and custodians. However, these guidelines are not written cleaning standards that the school board could use to evaluate the performance of custodial staff at each facility. School cleanliness is currently reviewed on a reactive basis when incidents are reported by the principals. One of the department's goals identified in the 2008-09 annual improvement plan is to reduce the number of complaints regarding cleanliness. At the time of this review, the custodial department was implementing a review committee, composed of custodial staff and principals, in order to identify solutions to custodial problems.

The Board's custodial allocation model provides for the optimal use of resources. The allocation model being used by the school board stems from a comparative study with five other school boards in 2007. The allocation model is composed of two formulae, one based on the number of students (the number of students as indicated in the

October report divided by 140) and another based on square footage (the adjusted school square footage divided by 19,000 for an elementary school, or the adjusted school square footage divided by 24,000 for a high school). According to the allocation model, the formula with the highest score determines the number of custodial hours.

Development of Annual and Multi-Year Maintenance Plan

The capital department manager develops an annual maintenance plan that addresses its preventative, critical and deferred maintenance, in accordance with the Board's standards. The Board's maintenance and renewal activities are re-assessed annually through individual school assessment. Priorities are then incorporated into the annual plan. This helps ensure that schools are maintained in the best condition possible to support improved student learning and facilitate employee productivity.

Management uses the ReCAPP database as one of its primary sources in developing the annual major maintenance and renewal priorities for the coming year. This has been supported by the Ministry's Good Places to Learn funding, enabling the Board to carry out critical renewal work on its schools. At the time of the operational review, a five-year maintenance plan had just been developed according to the ReCAPP database.

Training to Support Skills Development and Safety

The Board has established a training program to provide ongoing skills development to maintenance and custodial staff, and to address emerging regulatory issues. Training needs are identified through a joint committee with union and Board representation. The custodial and maintenance department manager and the person responsible for occupational health and safety are also part of the committee.

The department has scheduled annual professional development, health and safety days for custodians, maintenance staff and supervisors. Safety training is provided on WHMIS, working alone, safe lifting, and clean sweep. Training sessions on subjects such as asbestos, propane tank transportation or waterless urinal maintenance and cleaning are also scheduled. The department also intends to schedule training on electrical safety awareness.

As part of the "on-boarding" process, new custodians/maintenance employees are paired with an experienced employee for two weeks. The department has developed an orientation package for new hires that includes information on safe work practices.

Standardization of Cleaning and Maintenance Supplies

The school board participates in a purchasing consortium with another school board for over one hundred cleaning and maintenance products. Suppliers are invited to bid every two years.

The school board does not currently have an inventory of cleaning and maintenance supplies by school. The custodial and maintenance department plans to develop an Excel monitoring template, which will contain data on the use of maintenance products by school. The department also intends to maintain an inventory of custodial equipment at each school, and develop a replacement schedule according to the life cycles of supplies, in order to replace equipment such as lawnmowers and snowblowers.

The custodial and maintenance department contributes to maintaining a minimal level of supplies, using a centralized inventory in a warehouse shared with the Sudbury Catholic District School Board. Custodians complete hard copy order forms, which are then approved by the custodial manager. Cleaning and maintenance supplies are then distributed to schools on Tuesdays and Thursdays. As a next step, the school board could consider computerizing the process for creating order forms for cleaning and maintenance supplies.

Some custodians and tradespeople have credit cards for unexpected expenditures.

Project Management, Monitoring and Support Systems

The facilities management function is supported by "School Dude," an electronic system that tracks work orders. 30% of the time, maintenance and repair work orders are completed by principals or custodians directly into School Dude. Work orders are reviewed on a daily basis by the administration. Each work order is also reviewed and prioritized by the person in charge of maintenance. It is then assigned to internal staff or to external contractors depending on the urgency of the repair, health and safety factors, and the availability of the required tradespeople. Approved work orders given to contractors are also assigned a purchase order in the school board's financial systems (BAS). As a next step, the school board could consider developing an interface between School Dude and BAS, in order to make the work order management process more efficient. The school board could also consider using work orders to track labour and to compare work hours against estimated work hours as well as actual costs against estimated costs.

Assessment of the Board's Service Delivery Model

Custodial services are provided by school board employees. The school board uses a combination of internal staff and external contractors to deliver maintenance services.

Absence rates for custodial and maintenance staff are less than 2%. Close union relationships, a well integrated, progressive return-to work-program and an ongoing employee recognition program have contributed to the school board's positive results in this area.

The school board regularly evaluates the overall effectiveness and efficiency of its maintenance and custodial services, in particular by means of a department improvement plan developed by the manager of the custodial and maintenance department.

As a next step, the school board could consider periodically assessing custodial staff as it currently does for other non-academic staff. The school board could also consider periodic meetings between custodial and management staff and principals in order to ensure the assessment and continual improvement of the Board's custodial and maintenance department.

Recommendations:

- The custodial and maintenance department should establish cleaning standards in all its schools to ensure consistent levels of service and monitoring at all sites. Once the standards are established, management should ensure that results are monitored, measured and reported annually.

- The custodial and maintenance department should proceed with its plan to implement an inventory system that will enable it to track and control major cleaning and maintenance equipment.

5.3   Energy Management

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

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

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

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

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

Energy Management Plan

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

Tracking and Reporting Energy Conservation

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

Energy Management Plan

The Board uses a an energy management strategy that focuses on replacing aging building components and purchasing new systems (energy-saving ventilation systems, programmable thermostats and controls, computerized controls and high efficiency boilers that can yield the most significant energy savings). Infrastructure and equipment replacement projects are normally prioritized according to the return on investment and expected cost savings.

A presentation on "green" schools, highlighting the Board's energy conservation accomplishments in the past 10 years or so, was shared with the board of trustees in June 2008. This presentation highlighted the Board's efforts in implementing a "green" culture in all its facilities, with a focus on increasing efficiency in energy consumption (energy, water, supplies) and reducing environmental and human health impacts. The Conseil scolaire de district du Nouvel-Ontario has six green schools that were built after 2003. The presentation for the trustees identified the creation of an environment

committee that will set the outcomes to be achieved and develop an action plan as the Board's next step with regard to energy conservation.

The Board participates in a purchasing consortium for its natural gas and electricity needs. The Board's purchasing guidelines do not require that new equipment be energy efficient (e.g., Energy Star products). In practice, the custodial and maintenance department still considers energy efficiency when purchasing or accepting donations of supplies. As a next step, the Board should review its guidelines to ensure that energy efficient goods and services are purchased systemwide, either directly or through subcontractors.

The custodial and maintenance department organized the following energy conservation activities to train or heighten awareness among staff:

- Classes on programming computerized controls and programmable thermostats;

- Training on high efficiency heaters;

- Participation in the "Action Conservation" program;

- Participation in energy-conservation workshops, such as the "Spot the Energy Saving" workshop given by the Catholic School Board Services Association or the "Energy conference" workshop held during the Operation Maintenance & Construction (OMC) annual conference.

The Board also attends Ontario Association of Business Officials (OASBO) meetings on energy management.

Tracking and Reporting Energy Conservation

The energy management portfolio is administered by the manager of the custodial and maintenance department, who acts as the Board's energy conservation advocate by proposing and implementing various energy conservation initiatives.

Management developed an internal Excel tool to track energy consumption and to quantify energy conservation results. This tool is used to input data on temperatures and energy consumption by school every three months and it provides a comparative analysis of consumption in all schools (in kWH, in cubic metre and in dollar values). The data are not presented in periodic reports on energy conservation intended for the executive committee or board of trustees. Currently, energy consumption data for each school are not shared with school principals. These data have not been recently shared with other school boards in order to exchange best practices. As a next step, the Board should communicate effective conservation initiatives and the Board's progress in energy management to schools on a regular basis.

The Board does not have consolidated billing for its various sites and facilities. Utility bills from different schools are manually consolidated using an Excel tool and analyzed by the manager of the custodial and maintenance department.

Computerized control systems that automate energy regulation and conservation are used in 13 Board buildings.

Since 2003, the Board has built only green schools, whose energy performance surpasses the model energy code for buildings.

Recommendations:

- The school board should develop a comprehensive multi-year energy management plan that includes consumption reduction goals, key activities, timelines for completion, success indicators and assigned responsibilities to complement the school board's energy conservation strategy.

- Once the Board has created its multi-year energy management plan, the custodial and maintenance department should officially provide formal annual reporting on the conservation savings achieved against the plan.

- The custodial and maintenance department should ask the utility companies to provide consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption by eliminating the need to manually consolidate billing, as well as reducing the workload of the accounts payable department. Given the geographical area covered by the school board, the Board will likely not be able to consolidate utility billing across all sites. However, management is encouraged to explore opportunities to consolidate utility billing in urban centres such as Sudbury, to increase energy efficiency.

5.4   Health, Safety and Security

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

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

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

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

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

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

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

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

The health, safety and security portfolio is led by the person responsible for health and safety records, who reports to the HR Manager, and by the manager of the maintenance department, who in turns reports to the Superintendent of Finance and Business Services.

The Board recognizes the importance of health and safety issues and has adopted safety, security and environment guidelines. These guidelines are complemented by administrative directives and procedures. In 2002, management implemented an occupational health and safety joint committee, comprised of 21 individuals of whom 12 are employee representatives and 9 are administrators. The committee convenes four times a year to discuss actionable measures, to analyze accident causes, to discuss future training sessions and to respond to questions from employees. The guidelines are not subject to a documented systematic review cycle, but a review of the material demonstrates that the health and safety committee is focused on maintaining and updating documents in order to keep them current and applicable.

The occupational health and safety joint committee (OHSSJC) implemented six subcommittees to study specific issues in-depth and make recommendations to the employer in the following safety areas:

1. Review of accident statistics;

2. Elevated work;

3. Violence prevention and working alone;

4. Odour-free site;

5. First aid training;

6. Technology workshops and science laboratories.

In 2003, the Board implemented an accessibility working group whose mission is to research possible barriers for persons with disabilities in buildings, policies, regulations, programs, methods and departments throughout the Conseil scolaire catholique du Nouvel-Ontario. The working group developed a 20-year action plan in order to make all schools accessible to persons with disabilities. With the exception of the 2008-09 school year, the accessibility plan is re-evaluated periodically according to identified barriers and conversion needs for the year.

The Board prepared an emergency procedures guide that will be distributed in 2009. The guide will serve as a decision-making tool that will reduce response time and risks for students and staff by defining roles and responsibilities. Currently, the responsibilities of students and parents in emergencies are communicated through the student dayplanner, which includes a section on emergency procedures in the initial pages. The Board has developed a partnership with the public health department. The Board has recently carried out threat simulations, including one for violent acts in several schools (Elliot Lake, Espanola), and expects to modify certain guidelines, including the one on emergency evacuation drills.

The Board has a reporting protocol for safety incidents. The person responsible for health and safety records in the HR department and the manager of the maintenance department developed an "orange kit" with instructions on what to do in case of an occupational accident, as well as information and forms to be filled out by the employee, his or her supervisor and the doctor. The Board will also use the accident analysis system (Parklane) to computerize and simplify the management and tracking of incidents and accidents.

The Board recently revised its school safety and security guidelines. At time of the review, the superintendents were in the process of meeting principals of the different

levels to communicate additions and changes. The Board's guidelines highlight the responsibility of schools for student safety, but they do not formally require the presence of a safe school team in each school.

To promote health among all students, the Superintendent of Finance and Business Services, in collaboration with a committee, developed nutritional guidelines. In effect as of September 25, 2007, these guidelines outline the responsibilities of principals, students, parents, staff and the Board with regard to student nutrition.

The manager and four staff members of the custodial department are certified as "trained persons" under Ontario Regulation 170/03, which regulates the drinking water treatment systems in two schools. In compliance with Ontario

Regulation 170/03 on lead in water and samples, trained staff members take water samples from May 15 to September 15 in each school and daycare. The samples are analyzed by an external laboratory, and the results are communicated to the Ministry in the event of a problem. When lead is detected in water, a monthly report is sent to the executive committee until the situation is resolved.

Recommendation:

There are no recommendations for this section.

5.5   Capital Plans, Policies and Procedures

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

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

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

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

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

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

The following table summarizes the leading practices defined for capital plans, policies and procedures, and identifies where evidence was found to indicate that the practice

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

Development of Annual and Multi-Year Capital Plans

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

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
Accuracy of capital forecasts and related funding plans is reevaluated every year to meet current needs and changes to original assumptions such as enrolment projections.	Yes
An accurate and current assessment of facility conditions is maintained, based on industry standards (using RECAPP methodology).	Yes

Development of Annual and Multi-Year Capital Plans

The Board submitted its 10-year capital plan to the Ministry; this report was prepared using data from the ReCAPP and SFIS databases and in collaboration with external consultants.

The capital department has a five-year plan for facilities renewal, complete with cost estimates. School renewal projects are based on a multi-year analysis of data from the ReCAPP database, experience within the cluster of schools and comments from custodial and maintenance supervisors. The five-year plan is reviewed annually using an annual update of the ReCAPP database. The Board actively coordinates renewal projects using the capital plan (i.e., prohibitive to repair (PTR) schools, Good Places to Learn funding and primary class size funding) to save substantially throughout the process. Area studies on capital investments allowed the Board to detect opportunities

to consolidate schools in the same region. After a public consultation and the implementation of a review committee, the Board consolidated several schools with overall community support.

The Board does not have an approved pupil accommodation review policy. Given that the Board does not expect to close any schools, it does not intend to ask trustees to approve the Pupil Accommodation Review Guidelines.

The Board is currently expanding and expects to proceed with the construction of three schools. At the time of the operational review, three construction projects totalling approximately $20 million were awaiting Ministry funding approval. In its 2008-09 capital plan, the Board noted that it has no capital reserve in place to subsidize the costs of these projects.

Management periodically updates the trustees on the status of all capital projects.

Ongoing Monitoring and Maintenance of Data to Support Capital Planning

The monitoring and planning of school capacity is reported within the framework of the Student Facilities Inventory System (SFIS). The school board maintains accurate and up-to-date inventories of school capacity and utilization. SFIS financial data are reviewed semi-annually. Facilities services staff currently use ReCAPP as a tracking tool for projects funded by the Renewal Grant and Good Places to Learn funding.

Recommendation:

- The school board should request that trustees approve a pupil accommodation review policy in order to effectively manage future school closings.

5.6   Construction Management

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

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

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

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

Cost Effective Practices in the Design and Construction of Facilities

Leading Practices – Construction Management	Evidence of Adoption?
Management uses cost-effective designs, standard footprints, energy conservation and economical construction practices to minimize construction, maintenance and operation costs.	Yes
Management maintains standard policy and procedures to rationalize construction projects, including benchmarking against other school board construction costs and design standards (including coterminous boards).	Yes

Monitoring and Reporting on Progress of Construction Projects

Leading Practices – Construction Management	Evidence of Adoption?
An effective management process monitors and controls construction projects and their costs. This includes periodic project status updates and post-construction project evaluation.	Yes

Maintaining Current Approved Professional Service Providers

Leading Practices – Construction Management	Evidence of Adoption?
Management evaluates and updates the approved list of contractors, architects, and related professionals periodically, ideally in 5-year cycles).	No

Cost-Effective Practices in the Design and Construction of Facilities

The school board has developed new construction guidelines that include a guideline for architectural services outlining the architect selection process and the evaluation process for construction projects.

Management uses cost-effective designs, energy conservation and economical construction practices to minimize construction, maintenance and operation costs. For each project, the capital department manager requests a proposal for alternative materials in addition to a proposal for the selected materials before the project begins. This ensures more flexibility later in the project in case there are extra funds or budget cuts.

The school board has not established construction standards such as standard footprints. However, the Board has set standards for building content for each project and has presented them to the trustees.

Monitoring and Reporting of Progress on Construction Projects

Construction projects are tracked internally in terms of their budget, quality and schedule. To manage ongoing construction projects and sites, the school board relies on external architects and internal project coordinators who are responsible for attending all worksite meetings and negotiating future changes. All changes must be approved by the capital department manager. This ensures the centralization of data that have an impact on the budget. This procedure and other project management procedures carried out by the internal coordinators are documented; they were reviewed in January 2009.

Onsite, the primary tool used to track construction projects is the schedule submitted by the contractor to the project coordinator every two weeks. In general, projects are completed within budget requirements due to the ongoing monitoring by project coordinators and the involvement of the capital department manager onsite. The trustees periodically receive reports on construction work.

Maintaining Current Approved Professional Service Providers

With the exception of the supplier list in its finance system's procurement module, the school board does not have a formal, approved list of professional service providers. In practice, the school board maintains close relationships with professional service providers. This is due to the small number of professionals who can work in French.

Recommendation:

- The school board should consider establishing an approved list of professional service providers subject to periodic review.

Appendices

Appendix A: Overview of the Operational Review

Operational Review Objectives

In order to perform an effective and consistent operational review, the Ministry has worked with independent consultants to develop a Sector Guide that defines consistent standards and leading practices against which the operational reviews and analysis will be based.

Recognizing the unique characteristics of each DSB, the specific purpose of the Operational Reviews is to:

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

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

- Leverage "Best Practices" across the education sector;

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

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

Operational Review Summary Scope

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

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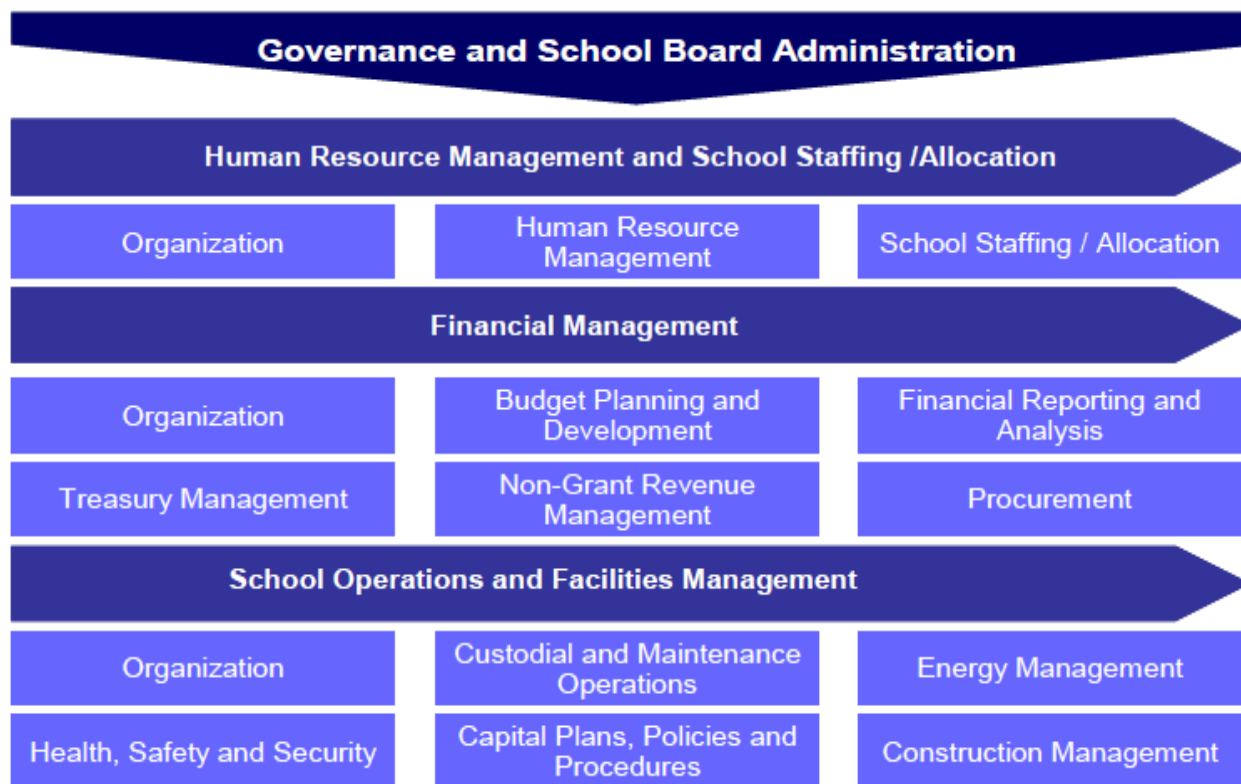
Operational Review Summary Approach

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

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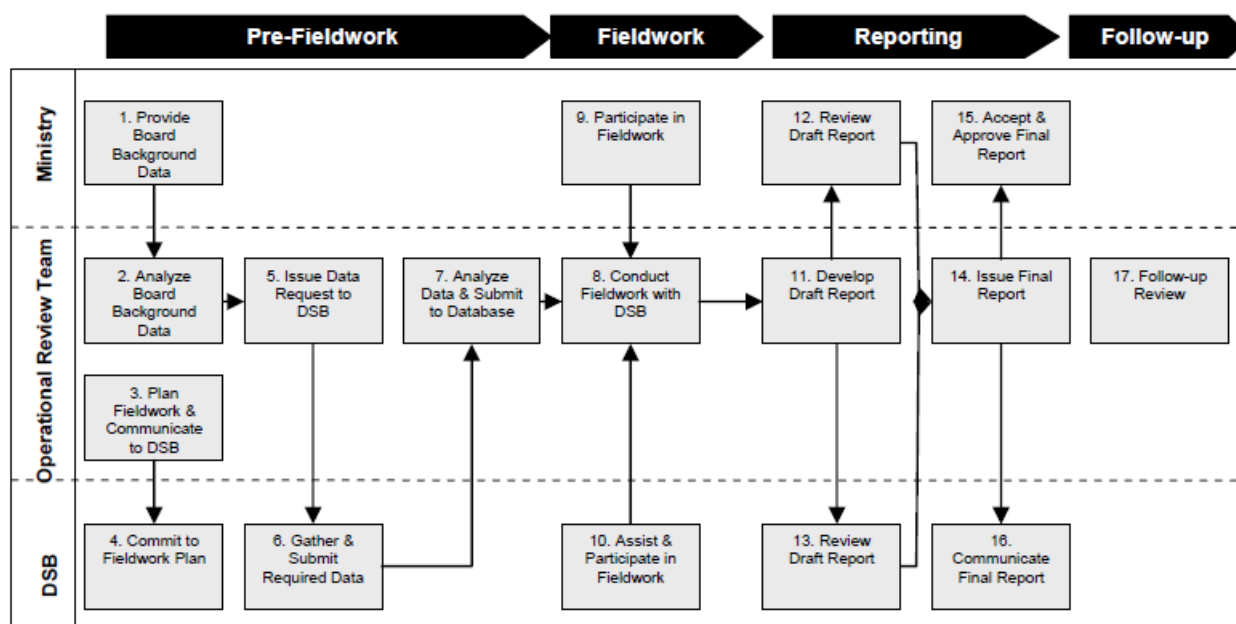
The table below defines the key phases and activities which comprise the Operational Review methodology.

Phase: Pre-Fieldwork

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

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

Phase: Fieldwork

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

Phase: Reporting

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

Phase: Follow-Up

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

The Operational Review Team

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

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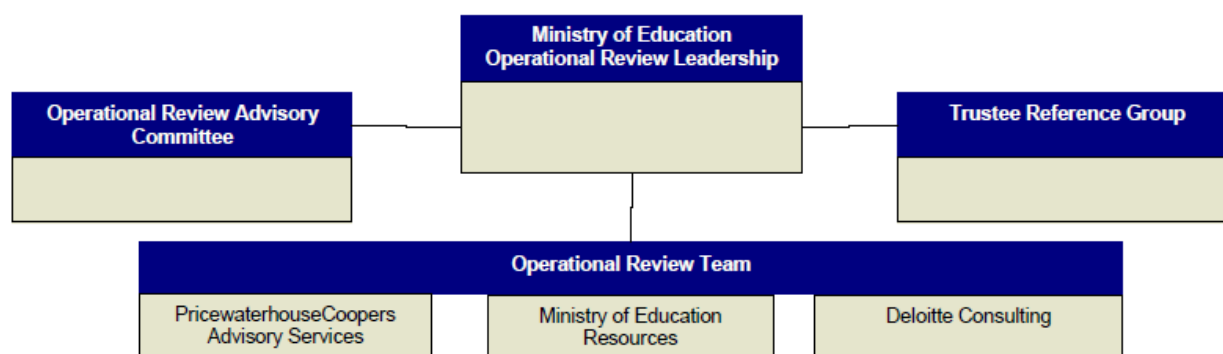
Limitations of this Review

The purpose of this report is to document the results of the Operational Review of Conseil scolaire de district catholique du Nouvel-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.	Recommendation
1.	The school board should clearly define and document the division of duties and responsibilities between the trustees and the Director of Education in order to foster effective working relationships.
2.	The school board should complement current operational guidelines and administrative procedures with more strategic policies. This would enable the Board to function more effectively and efficiently by ensuring that the board of trustees does not have to address operational issues. Once the policies are developed, the school board should establish a regular review cycle for policies, administrative guidelines and procedures in order to ensure that they are updated and communicated on a regular basis.

HR Management and School Staffing/Allocation

No.	Recommendation
3.	The HR department's annual plan should be updated, and it should adopt the model used by the custodial, capital or finance departments to ensure that responsibilities can be directly assigned for the actions required for each priority. Performance indicators, timelines and resource requirements would then be compatible with the school board's model.
4.	The school board should expand its current guidelines on staff performance appraisal so that the appraisal of all school board employee groups, including non-academic staff, is documented. This will ensure consistency and transparency for all school board employees.
5.	The HR department should provide periodic reports on attendance in order to keep the administrative team and trustees informed of the effectiveness of the attendance management process/programs.
6.	The school board should conduct periodic reviews of the insurance carrier (Administrative Services Only) that manages medical and dental claims, in order to ensure that the school board's claims are processed according to the plan's terms and conditions.
7.	To gain a better understanding of employee satisfaction, the HR department should regularly conduct confidential staff satisfaction surveys.
8.	The HR department should consider conducting exit interviews with employees who are leaving their positions. Like staff surveys, these interviews will provide input for HR policy and process and program improvement.
9.	The school board should develop a policy governing the annual staff allocation process in order to clarify the roles and responsibilities of staff while making the process more transparent for the trustees.

Financial Management

No.	Recommendation
10.	The finance department should implement processes to ensure compliance with financial guidelines. These processes should include periodic communication of the guidelines to the appropriate staff, as well as occasional assessments of staff compliance with the guidelines.
11.	The finance department should regularly provide scheduled finance policy and procedures awareness, training and skills development educational sessions.
12.	The finance department should document the annual budget development process in a policy in order to clarify staff roles and responsibilities, while making the process more transparent for trustees.
13.	The finance department should ensure that the annual budget presented for approval is clearly linked to the Board-approved goals and priorities, including student achievement targets.
14.	The school board should consider documenting the risks linked to the budget and formally sharing them with members of the executive and finance committees and trustees who are unable to attend meetings, so that they are also aware of the potential risks, the status of risks and proposed mitigation strategies.
15.	The finance department should consider modifying the format of interim reports to include accompanying explanatory notes that provide further details about the nature and impact of any variances encountered during the year. The school board should ensure that the board of trustees and the finance committee receive periodic interim reports.
16.	The school board should consider formalizing an internal audit function. This would include a broader audit of financial and management controls. The finance department could start by identifying options for its mandate and scope and the estimated cost for each option.
17.	The school board should consider establishing an audit committee to oversee the audit process. The committee's mandate could be to review the audited annual financial statements, the annual appointment of external auditors, the annual audit plan, the recommendation letter and other matters related to the annual audit of the financial statements, the treasurer's quarterly report, and other Board matters. The school board could also consider changing the current mandate of the finance committee to include oversight of the audit process, which would avoid the creation of too many committees.
18.	Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the audit committee or that of the finance committee if its mandate is widened.
19.	The school board should develop an investment policy in order to reduce its idle cash, in accordance to the *Education Act*.
20.	The finance department should develop periodic reports on the Board's cash position and the results of future investment activities, and share them with the executive committee and the board of trustees.
21.	The finance department should consider using, whenever possible, electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined. For example, management could consider an electronic registration and payment system for its continuing education programs.

No.	Recommendation
22.	The finance department should define purchasing levels of authority that are commensurate with job title/role in its purchasing policy. Once the purchasing levels of authority are established, the department should ensure that they are communicated to staff and should develop a monitoring process for this policy.
23.	The finance department should continue to increase its use of electronic funds transfer (EFT) payments to all appropriate suppliers, to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.
24.	The finance department should ensure that three-way matching (purchase order, receipt/invoice and inspection) is used for all of the Board's purchases. To increase effectiveness, the finance department should ensure an automated, not manual, three-way matching, where appropriate.

School Operations and Facilities Management

No.	Recommendation
25.	The custodial and maintenance department and the capital department should implement measures to ensure compliance with operational and facilities management guidelines. These processes should include periodic communication of the guidelines to the appropriate staff, as well as occasional assessments of staff compliance with the guidelines.
26.	The custodial and maintenance department should establish cleaning standards in all its schools to ensure consistent levels of service and monitoring at all sites. Once the standards are established, management should ensure that results are monitored, measured and reported annually
27.	The custodial and maintenance department should proceed with its plan to implement an inventory system that will enable it to track and control major cleaning and maintenance equipment.
28.	The school board should develop a comprehensive multi-year energy management plan that includes consumption reduction goals, key activities, timelines for completion, success indicators and assigned responsibilities to complement the school board's energy conservation strategy.
29.	Once the Board has created its multi-year energy management plan, the custodial and maintenance department should officially provide formal annual reporting on the conservation savings achieved against the plan.
30.	The custodial and maintenance department should ask the utility companies to provide consolidated billing in an electronic format. This would support more efficient monitoring and forecasting of energy consumption by eliminating the need to manually consolidate billing, as well as reducing the workload of the accounts payable department. Given the geographical area covered by the school board, the Board will likely not be able to consolidate utility billing across all sites. However, management is encouraged to explore opportunities to consolidate utility billing in urban centres such as Sudbury, to increase energy efficiency.
31.	The school board should request that trustees approve a pupil accommodation review policy in order to effectively manage future school closings.

No.	Recommendation
32.	The school board should consider establishing an approved list of professional service providers subject to periodic review.