Ministry of Education

Operational Review Report
Conseil scolaire de district des écoles catholiques du Sud-Ouest

November 2009

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Executive Summary

This report details the findings and recommendations of the Operational Review of the Conseil scolaire de district des écoles catholiques du Sud-Ouest conducted by the Operational Review Team composed of external consultants from PricewaterhouseCoopers LLP and Ministry of Education staff. The Operational Review was conducted over three days beginning November 3, 2009.

Introduction

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

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

The results of the review showed that the Conseil scolaire de district des écoles catholiques du Sud-Ouest has adopted a good number of leading practices. Other strong points that were identified include a relationship of trust and respect between the administration and trustees, a clearly explained mandate in the multi-year strategic plan, and the active and regular soliciting of opinions from the school board's internal and external stakeholders.

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 des écoles catholiques du Sud-Ouest (CSDÉCSO) is characterized by a positive relationship between the Chair of the board of trustees and the Director of Education, who work together closely to achieve the goals set by the school board. The Board is composed of 11 trustees, of which 7 have been sitting for

more than 12 years. Once a year, a student is elected to sit on the Board as a student trustee.

The organization of the school board's senior administration appears to be well founded and operating effectively. The executive committee is composed of the Director of Education, three superintendents of education and the assistant superintendent of business.

The Board's processes for making decisions and organizing meetings are clearly explained and documented in several policies that were revised in October 2009 and communicated to all school board staff.

The school board's current strategic direction was developed in 2004 with the introduction of the strategic plan for 2004-2009. The strategic plan, which was developed by the administration and validated by the board of trustees, identifies the school board's six major directions. As the 2004-2009 strategic plan is coming to an end, the school board conducted a new phase of consultation. The administration plans to conclude its consultation with principals and vice-principals, trustees, parents and students in November 2009, and to have the 2010-2015 strategic plan approved in January 2010 by the board of trustees.

The school board's multi-year strategic plan is supported by an annual improvement plan. The school board's logical models identify strategic results for each of the major directions. For each strategic result, there are defined immediate results and activity results. The school board's annual logical models cover both the academic and non-academic departments.

The policies are available for public consultation on the school board's website and are regularly communicated to staff members. On the Tuesday following a board of trustees' meeting during which a new policy was adopted or an existing policy was modified, the Director of Education sends an email to all staff to communicate the policy and related administrative procedures.

Recommendations:

- The school board should clearly define and document the distribution of tasks and responsibilities between the trustees and the Director of Education.

- The school board should put in place a regular policy review cycle in order to ensure that policies remain relevant.

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

- The school board should consider completing the information on its website by supplementing its departmental organizational chart with a directory of contact information for key staff.

Human Resource Management and School Staffing/Allocation

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

- The HR department communicates regularly with stakeholders on existing HR policies and measures through meetings with unions, presentations to school principals, vice-principals and department managers and through several information tools for staff members.

- The HR department developed a hiring policy, which describes the main steps governing the recruitment process and which clarifies the school board's priorities in this area. The school board maintains the uniformity of its recruitment and selection process through the development of standardized tools, such as skills tests or interview guides for different positions, which are used by the members of the various selection committees.

- The HR department communicates openly and positively with the unions in many ways, including the use of a proactive approach to dealing with problems before joint meetings.

- The school board engaged the services of School Boards' Co-operative Inc. (SCBI) to carry out a study of the school board's current management of absenteeism. The school board intends to use this study in order to identify initiatives aside from those that are currently in place, such as the workplace wellness program, in order to encourage attendance.

Recommendations:

- The HR department should consider complementing its annual planning documents with measurable results, specific timelines and clearly defined duties and reporting responsibilities for each of the department's five priorities.

- The HR department should continue its efforts to develop Board-approved policies on the performance evaluations of CUPE staff, non-unionized staff and senior staff members in order to ensure a more consistent and transparent evaluation process for all school board employees.

- The school board should continue its efforts to develop a formal attendance management program that includes the implementation of policies and administrative procedures to reduce absences, methods for monitoring absences for different employee groups, and the production of periodic attendance reports to inform the administration, schools and trustees of the efficiency of attendance management programs and methods.

- The school board should consider carrying out periodic audits of the school board's insurance company (management services only), which manages the process for medical and dental compensation claims, to ensure that the school board's claims are processed in accordance with the policy.

- The HR department should carry out its project to conduct regular confidential surveys of employee satisfaction.

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

- The HR department should formally document the annual staff allocation process for all employee groups in order to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees. The HR department could rely on the documentation of the finance department's budgeting process to review or document the timelines and responsibilities for enrolment and staffing forecasts.

- Management should periodically report on the actual allocation of staff, compared to the original approved allocation plan and budget (FTEs by function, department and program, actual versus budget).

Financial Management

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

- The finance department has processes to ensure compliance with financial policies.

- The school board has adopted an integrated financial system.

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

- The school board has a policy and an administrative procedure that govern purchases.

- The school board participates in several buying consortia, in particular for school transportation services, natural gas, paper, sports equipment, software and telecommunications services.

Recommendations:

- Based on a business sector operational plan, the finance department should consider developing an annual departmental plan in line with the school board's annual planning, which should include measurable objectives, specific timelines and clearly defined duties and reporting responsibilities for each of the department's priorities. Once the plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.

- The finance department should revise the documentation of the budgeting process with the HR department in order to create or clarify timelines and responsibilities for enrolment forecasting and staffing plans. Once the documentation has been revised, management should communicate it to the different budget process stakeholders in order to make the annual budget development process more efficient and transparent.

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

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

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

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

- Trustees should establish an audit committee and invite external advisory members to contribute to the committee's effectiveness.

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

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

- The finance department should perform regular cash/funding forecasting to monitor financial risks related to cash management.

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

- The finance department should ensure that an automated three-way matching process (purchase order, receipt/invoice and inspection) is used for school board purchases when appropriate.

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

School Operations and Facilities Management

The maintenance department in charge of school operations and facilities management has adopted many leading practices in its activities, including the following:

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

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

- The school board developed appropriate health, safety and security procedures to ensure conformity with statutory health, safety and security requirements. The school board developed emergency measures, policies and administrative guidelines regarding school safety and security. The school board set up a joint occupational health and safety committee at each of its 29 workplaces.

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

Recommendations:

- Based on a business sector operational plan, the maintenance department should consider developing an annual departmental plan in line with the school board's annual planning, which should include measurable objectives, specific timelines and clearly defined duties and reporting responsibilities for each of the

department's priorities. Once the plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.

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

- Management should communicate successful conservation initiatives to schools.

- Management should ensure that a comprehensive system exists to track budget expenditures and consumption and to identify opportunities for further savings.

- The maintenance department should annually revise the multi-year capital plan or develop an annual plan that takes into account annual capital priorities.

1.   Background and Overview

1.1   School Board Profile and Structure

The Conseil scolaire de district des écoles catholiques du Sud-Ouest is responsible for French-language Catholic education in schools covering an area of nearly 28,819 square kilometres in the rural and urban regions of Lambton/Sarnia, Huron-Perth, BruceGrey, Woodstock/Oxford, Elgin, London-Middlesex, Chatham-Kent and Windsor-Essex. The school board provides elementary and secondary school education to more than 8,000 students who attend 22 elementary schools, 6 secondary schools and one school that offers Kindergarten to Grade 12.

The following table presents the main members of the school board's management team. Senior management reporting to the Director of Education are a part of what the school board refers to as the "executive committee".
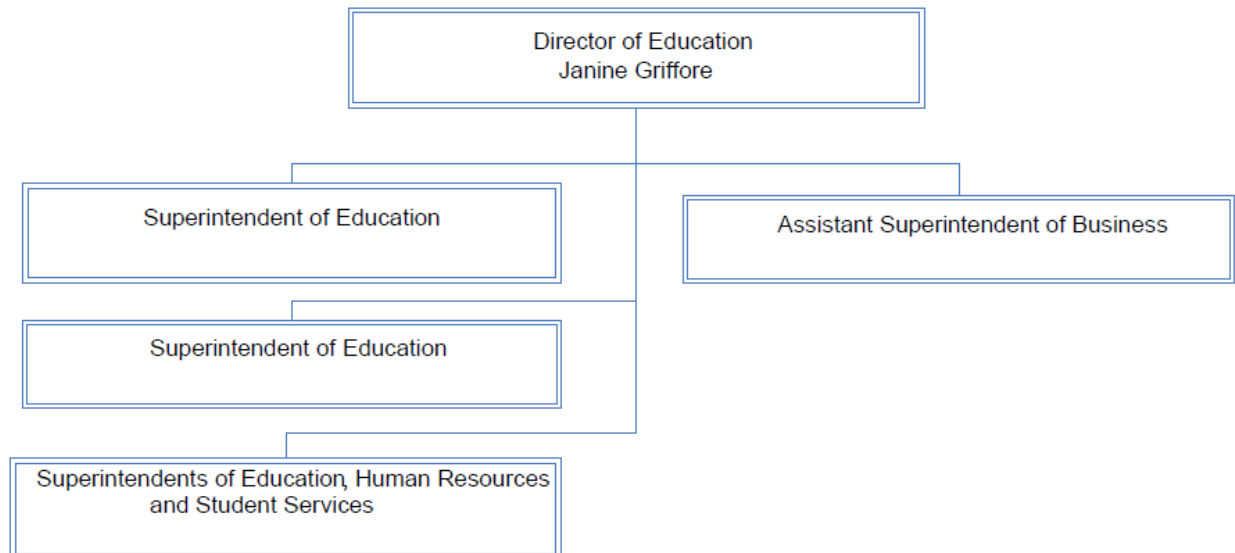
1.2   Key Priorities of the School Board

The mission and vision of the Conseil scolaire de district des écoles catholiques du Sud-Ouest are presented on the school board's website.

Its mission is defined as follows:

 "*In a Catholic, Francophone and welcoming environment, the Conseil scolaire de district des écoles catholiques du Sud-Ouest offers high-quality education that enables each student to grow and blossom in his or her spiritual, moral, cultural, intellectual, social and physical development, while also providing each student with the opportunity*

to actively participate in the development of both his or her local community and the global community."

The school board's vision:

"*In order to carry out its mission, the Conseil scolaire de district des écoles catholiques du Sud-Ouest recognizes:*

- *that students must be at the heart of every project and are the reason for all school board activities;*

- *that its staff must be Francophone, Catholic, competent, welcoming and dedicated to providing each student with quality education enabling him or her to reach their full potential;*

- *that it must offer to each student a spiritual and linguistic environment that fosters his or her development within the Catholic faith, the French language and Francophone culture;*

- *that it must work closely with parents, guardians and community resources to help each student reach his or her full potential by relying on multidisciplinary, competent and integrated human resources, quality programs and adapted technical support;*

- *that it must enable each student to develop a sense of belonging to his or her school, his or her Catholic school community and the school board as a whole;*

- *that it must make each student aware of the great linguistic, cultural and social diversity around them, and encourage each student to respect other cultures while gaining an appreciation for his or her heritage, the French language and Francophone culture;*

- *that it is always accountable to its clientele, taxpayers and the province for providing quality programs and for soundly managing its finances."*

In its multi-year strategic plan for 2004-2009, the school board identified six major directions:

1. Promote Catholic involvement;

2. Develop and support the French language and Francophone culture;

3. Support academic and teaching success;

4. Help develop a sense of belonging among staff members;

5. Attain consistency and convergence in educational initiatives;

6. Ensure the visibility of the school board and its schools in the community.

The school board has identified objectives, indicators and actions for each of these six major directions.

1.3   Student Achievement

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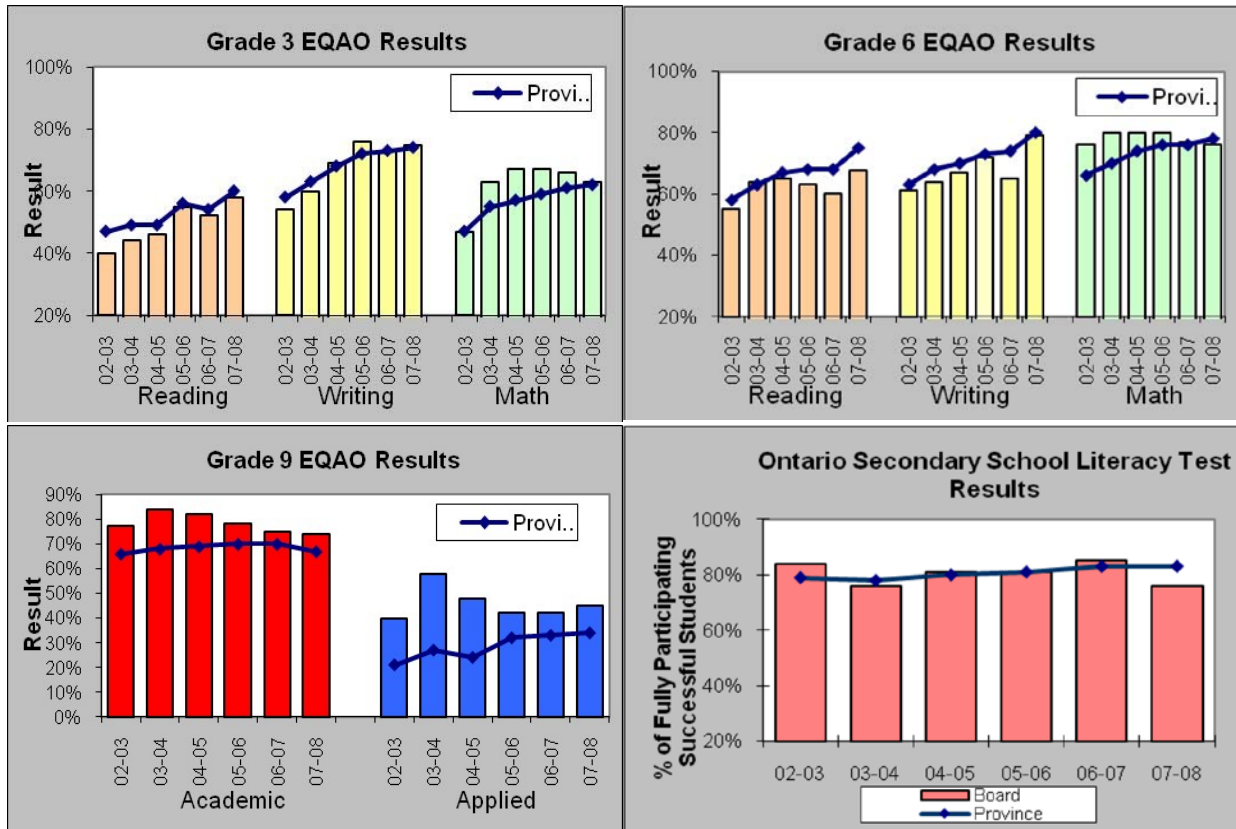
1.4   Fiscal Overview

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

Summary Financial Data (Revenues)

Revenues	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates	2009-10 Estimates
Legislative Grants	$62,792,942	$68,517,691	$73,824,705	$80,481,876
Local taxation	$11,833,450	$11,991,426	$12,196,123	$12,194,987
Board Revenues	$1,446,347	$1,082,016	$178,000	$175,000
Other Operating & capital Grants	$5,022,650	$5,308,855	$1,180,342	$1,337,404
Total Revenues (Schedule 9)	**$81,095,389**	**$86,899,988**	**$87,379,170**	**$94,189,267**

Summary Financial Data (Expenditure)

Expenditures:	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates	2009-10 Estimates
Operating expenditures	$73,340,804	$78,418,908	$82,610,377	$88,059,886
Capital expenditures - Before transfers from reserves	$6,615,547	$8,389,557	$4,677,270	$6,033,526
Transfer to (from) Reserves	$1,139,038	$91,523	$91,523	$91,523
Total Expenditures	**$81,095,389**	**$86,899,988**	**$87,379,170**	**$94,184,935**
In-year Surplus (Deficit)	**$0**	**$0**	**$0**	**$4,332**

School Board Reserves and Deferred Revenues

School Board Reserve and Deferred Revenues:	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates	2009-10 Estimates
Retirement Gratuities	$0	$0	$0	$0
Reserve for Working Funds	$0	$0	$0	$0
School Activities	$0	$0	$0	$0
WSIB	$0	$0	$0	$0
Miscellaneous	$1,709,186	$1,709,185	$1,709,185	$1,709,185
Pupil Accommodation Debt Reserve	$32,009	$123,532	$215,055	$215,055
GPL Reserve	$2,925,630	$2,925,630	$2,925,630	$2,925,630
Total Reserve Funds (Schedule 5)	**$4,666,825**	**$4,758,347**	**$4,849,870**	**$4,849,870**
Reserve for Classroom Expenditures	$0	$0	$0	$0
Special Education Reserve	$241,554	$241,554	$241,554	$241,554
Distant School Reserves	$0	$0	$0	$0
Pupil Accomodation Allocation Reserve	$0	$0	$0	$0
Program Improvement Reserve	$386,369	$386,369	$386,369	$386,369
Improved Access for Special Education Reserve	$0	$0	$0	$0
Other Operating Deferred Revenues	$0	$0	$0	$0
Proceeds of Dispositions Reserve- School Buildings	$844,885	$844,885	$844,885	$844,885
Proceeds of Dispositions Reserve- Other	$0	$0	$0	$0
MECR/ BECR Reserve	$0	$0	$0	$0
Education Development Charge Reserve	$0	$0	$0	$0
Other Capital Deferred Revenues	$0	$0	$0	$0

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School Board Reserve and Deferred Revenues:	2006-07 Financial Statements	2007-08 Financial Statements	2008-09 Revised Estimates	2009-10 Estimates
Total Deferred Revenues (Schedule5.1)	$1,472,808	$1,472,808	$1,472,808	$1,472,808
Total Board Reserves and Deferred Revenues	$6,139,633	$6,231,155	$6,322,678	$6,322,678

1.5   Key School Board Statistics

The following table highlights key statistics for the school board.

Day School Enrolment

Day School Enrolment	2002-03 Actual	2009-10 Rev. Estimates
Elementary Day School ADE	4,920	5,626
Secondary Day School ADE	1,459	1,494
Total Day School Enrolment	6,379	7,119

Primary Class Size

Primary Class Size	2003-04	2009-10
% of Classes Less Than 20	53%	91%
% of Classes Less Than 23	77%	100%
Average Class Size - Jr/Inter	25.73	24.36
% of 3/4 Classes 23 & Under	33%	100%
% of Combined Classes	27%	33%

Staffing

Staffing	2003-04	2007-08
School Based Teachers	433	569
Teacher Assistants	63	69
Other Student Support	51	62
School Administration	28	33

Staffing	2003-04	2007-08
School Clerical	30	41
School Operations	55	66
Other Non-Classroom	37	47
Total Staffing	**696**	**886**
Teacher - Pupil Ratio	**1:15**	**1:13**
FTE Staff per 1,000 Pupils (ADE)[1]	**109.1**	**124.5**
Total Salary & Benefits as % of Net Operating Expenditures	**77.90%**	**78.80%**

Special Education

Special Education	2003-04	2007-08
Special Education Incremental Expenditures	$4,799,592	$8,607,056
Special Education Allocation	$4,696,249	$7,846,678
Spending above Allocation (Reserve)	**$103,343**	**$760,378**

School Utilization

School Utilization	2003-04	2007-08
Number of schools	31	32
Total Enrolment (ADE)	6,379	7,119
School Capacity (Spaces)	8,257	9,177
School Utilization	**77.30%**	**77.60%**
Board Area (Km2)	**28,819**	**28,819**
Number of Trustees	**11**	**12**

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

2. Governance and School Board Administration - Findings and Recommendations

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

Governance and board administration processes are reviewed to:

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

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

- Assess how policies and related procedures are generated and maintained;

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

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

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

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

Establishment of an Effective Governance Model

Leading Practices - Governance and School Board Administration	Evidence of Adoption?
The school board's governance model clearly delineates the division of duties between the board of trustees and the Director of Education. The board has established clearly defined duties and responsibilities to support on 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 specific, measurable, achievable, relevant and timely.	Yes
Senior management periodically/annually report to the board on the status and outcomes of the annual board improvement plan.	Yes

Decision Making Processes

Leading Practices - Governance and School Board Administration	Evidence of Adoption?
The board of trustees and management have established appropriate processes for decision making to address student achievement targets and operational performance.	Yes
The board of trustees and management have appropriate processes for the establishment and regular maintenance of policies for the efficient and effective operation of the board. Policies are posted on the board's web site.	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
The director has established a formal succession plan to manage retirements and resignations of key managers/administrators.	No
A departmental organization chart (supplemented with a directory of key staff contact information) is publicly available on the board's web site.	No

Stakeholder Engagement

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

Establishment of an Effective Governance Model

The Conseil scolaire de district des écoles catholiques du Sud-Ouest (CSDÉCSO) is characterized by a positive relationship between the Chair of the board of trustees and the Director of Education, who work closely together to achieve the goals set out by the school board. The Board has 11 trustees, of whom 7 have been members for 12 years. Once a year, a student is elected to sit on the Board as a student trustee.

The duties of the trustees and the Director of Education are not currently documented in a governance policy. For a description of the duties of trustees, the school board relies on training sessions and external documentation developed by organizations such as the Association franco-ontarienne des conseils scolaires (AFOCSC) or the Ministry of Education, such as the 2006 publication "Educating Together" and the "School Board Governance" report submitted by the Governance Review Committee to the Minister of Education in April 2009. For the description of the role of the Director of Education, the school board relies these external publications and on an internal document entitled "énoncé des qualités de la direction de l'éducation" (overview of the Director of Education's responsibilities), which was developed in 1997 and reviewed in 2004. The

latter document outlines the duties, tasks and responsibilities of the Director of Education.

In practice, the trustees' duty is to assume a political role and to define the major directions of the school board using vision and with the interest of the school board at heart. The Director of Education defines her position as an administrative role including the development, implementation and assessment of initiatives and policies. As the sole employee on the board of trustees, the Director of Education is also the resource person for trustees.

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

The school board's current strategic direction was developed in 2004 with the introduction of the strategic plan for 2004-2009. The strategic plan, which was developed by the administration and validated by the board of trustees, identifies the six major directions of the school board:

1. Promote Catholic involvement;

2. Develop and support the French language and Francophone culture;

3. Support academic and teaching success;

4. Help develop a sense of belonging among staff members;

5. Attain consistency and convergence in educational initiatives;

6. Ensure the visibility of the school board and its schools in the community.

The six major directions of the strategic plan were identified in 2004, in particular through consultation sessions with trustees, principals and vice-principals, staff, parents and students, and through forums with various external groups such as Francophone parish priests from the London diocese and Francophone community organizations from southwestern Ontario. According to the school board, more than 850 people have participated in different consultation sessions held throughout the 2003-2004 year. In total, 87 sessions representing 260 hours of consultation were held in order to develop the strategic plan.

The strategic plan is supported by logical models that identify several annual strategic results for each of the school board's six major directions. For each strategic result, immediate results and activity results are defined. At the beginning of the school year, the Director of Education communicates the logical models for the upcoming year to trustees.

In June, a report on the school board's achievements against the logical model is presented to the board of trustees. The school board has been using this annual planning system since 2008. The school board's logical models incorporate both academic and nonacademic departments.

As the 2004-2009 strategic plan is coming to an end, the school board conducted a new phase of consultation. The Director of Education has created a summary of accomplishments from 2004 to 2009 by producing a DVD that presents the accomplishments for each direction. In November 2008, the Director of Education organized a two-day retreat with trustees to review the accomplishments from 2004 to 2009 and to define a vision for the 2010-2015 planning period. The school board's directions were revised during the retreat. Trustees reaffirmed their support for five of the six directions from the 2004-2009 plan and reformulated them to make them more relevant to the school board's current situation. Following this definition of priorities for the upcoming planning cycle, in February 2009 the Director of Education began a series of consultations with school principals, the regional parent participation committee and the student senate. In the spring and fall, school principals were asked to carry out consultations in their schools and to share the results with the Director of Education through school clusters. The administration plans to complete consultations and validations in November 2009 with a view to obtaining the Board's approval of the new 2010-2015 strategic plan in January 2010.

Decision Making Processes

The board of trustees' decision-making process is clearly described and documented. To ensure the good functioning of Board meetings, the school board developed several policies in 1998 on the following issues: inaugural meeting, committees, regular Board meetings, closed session meetings and meeting formats. These policies were revised in October 2009. The policies clarify the election procedures for the Chair, the quorum required for a regular meeting, issues to be debated in closed sessions and the structure of the agenda for Board meetings.

During the school year, trustees meet twice a month: once at the head office in Windsor and once at the satellite office in Pain Court.

The Board has established two statutory committees for special education and alternative education to facilitate decision-making. There are standing committees for management, education and the school calendar. The school board also has ad hoc committees for each series of union negotiations and also for parental involvement at the regional level.

The management committee is the Board committee that is responsible for studying issues concerning the management of departments related to the business sector and

maintenance. The Director of Education, the assistant superintendent of business and five trustees are members of the management committee. The superintendents of education participate in meetings as resource persons. The management committee meets at least four times a year and supports the Board's decision-making on budgetary matters. Budget forecasts, monitoring of the school board's budget, and construction and renewal projects are presented to the management committee by the Director of Education and the assistant superintendent of business before being presented to the trustees during regular monthly Board meetings.

In accordance with the Board's policy on committees, the Chair and Vice-Chair are ex-officio members of all Board committees and have the right to vote. The policy on committees does not specify a minimum or maximum number of trustees on Board committees. In practice, there is at least one trustee on each committee.

The school board has more than one hundred policies that are available on its website.[1] The Director of Education, superintendents and department managers are responsible for developing, implementing and maintaining the policies in their respective fields. Although the administration began a policy review process in 2008-2009, the school board does not currently have a documented, systematic policy review cycle.

Organizational Structure and Accountability

The organization of the school board's senior administration appears to be well founded and operating effectively. The administrative decision-making body of the school board is called the administrative executive committee. It is composed of the Director of Education, three superintendents of education and the assistant superintendent responsible for the business sector, capital and maintenance, who is referred to as the assistant superintendent of business elsewhere in this document.

The administrative executive committee meets for a half day every Monday. This meeting enables senior management to discuss issues to be submitted to trustees with regard to priorities selected for the strategic planning process and/or Ministry initiatives.

Any items requiring discussion or decision-making at a board of trustees meeting are identified by the Director of Education on the basis of permanent items on the agenda and her weekly meetings with the members of the executive committee. These items are added to the tentative agenda, which is presented a week before the scheduled Board meeting to the Chair or Vice-Chair for the development of the meeting agenda. By means of the Board's executive committee, the Director of Education and the Board's Chair and ViceChair meet on the second and fourth Monday of each month in order to set the agenda for closed session meetings and regularly scheduled meetings.

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[1] http://www.csdecso.on.ca/

Agendas are sent in electronic format by means of a USB key to trustees a few days before the Board meeting. Over the next few months, the school board plans to use an electronic library to share agendas and related reports with trustees. During a meeting, the agenda may be amended by a vote of two-thirds of the Board members present.

The school board has not established a formal succession plan to manage retirements and resignations of key managers or administrators. In practice, the school board relies on a guide entitled "Assurer la relève en éducation : Guide de la planification de la relève des cadres des conseils scolaires catholiques" (Ensuring succession in education: Planning guide for the succession of senior management for Catholic school boards), developed by the Centre franco-ontarien de ressources pédagogiques.

The Director of Education's annual report, which is published on the website and in paper format, presents the names of trustees and members of senior management. However, their contact information is not available on the school board's website.

Stakeholder Engagement

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

In 2004, the school board developed a five-year strategic communications plan with an external firm. The strategic communications plan identifies the school board's communication objectives and describes target audiences, communication goals, means of communications and indicators of internal and external communication. The school board is currently revising its annual strategic communications plan for the 2010-2015 planning period.

In 2004, the school board did not carry out external surveys; however, the tools relied upon by the Director of Education for consultations with various stakeholders were developed with an external firm. The analysis of the results of these consultations enabled the school board to formulate its mission, vision and values and to identify its priorities within the framework of the 2004-2009 multi-year strategic plan.

The school board's key management staff actively participate in various national and provincial forums, including the Fédération nationale des conseils scolaires francophones (FNCSF), the Association canadienne de l'éducation en langue française (ACELF), the Association franco-ontarienne des conseils scolaires catholiques

(AFOCSC), the Council of Ontario Directors of Education (CODE), the Conseil ontarien des directions de l'éducation en langue française (CODELF), the Conseil ontarien des directions de l'éducation catholique (CODEC), the Regroupement national des directions générales de l'éducation (RNDGÉ), the Regroupement des gens d'affaires (RGA), the Conseil ontarien des gestionnaires en ressources humaines (COGRH), and the Office provincial de l'éducation de la foi catholique de l'Ontario (OPÉCO). The school board is also active with international education associations, such as the Global Educations Leaders Program (GELP). This ensures that the school board learns from and shares regional, national and international best practices.

Recommendations:

- The school board should clearly define and document the distribution of tasks and responsibilities between the trustees and the Director of Education.

- The school board should put in place a regular policy review cycle in order to ensure that policies remain relevant.

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

- The school board should consider completing the information on its website by supplementing its departmental organizational chart with a directory of contact information for key staff.

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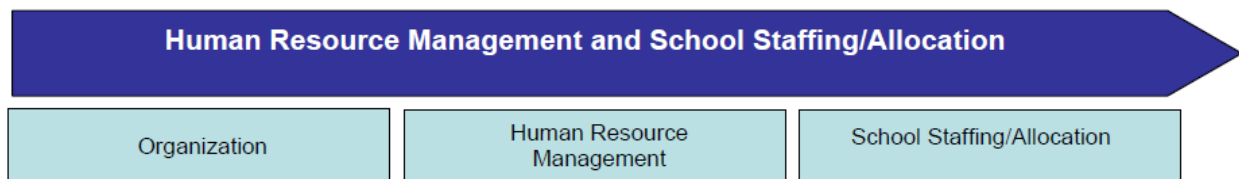
Effective management of human resources ensures an adequate number of qualified staff throughout the organization can perform their prescribed duties. Policies and procedures to develop staff are in place, through performance appraisals, professional development and support services. Staff allocations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

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

3.1 Human Resource Organization

The review of the organization of the HR department assesses:

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

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

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

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

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

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

Development and Reporting of Annual Goals and Priorities

Leading Practices - Human Resource Organization	Evidence of Adoption?
The HR department's goals and priorities are documented in an annual department plan. They are aligned to the annual board improvement plan, accessible by key stakeholders. The plan incorporates measurable targets, specific timelines, and identified accountability.	No

Organizational Structure and Accountability

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

Monitoring and Communication of Policy

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

Development and Reporting of Annual Goals and Priorities

According to the documented mission statement, the HR department's mission is to support the vision of the school board by taking advantage of human resources research and analysis, and through the adoption of the five following directions:

1. Hiring staff;

2. Training and professional development;

3. Management of working conditions;

4. Performance evaluation and supervision;

5. Recognition.

Neither the mandate nor the mission of the human resources department is available on the school board's website.

The HR department participated in the development of the school board's logical model, which identifies strategic human resources results for some of the school board's major directions. The HR department also developed a schematic operational plan that presents in graphic form the five aforementioned departmental priorities in relation to the school board's five major directions for 2010-2015 and the Ministry's three priorities for improving student achievement, reducing gaps and increasing the public's confidence. Aside from these initiatives, the HR department does not currently develop an annual departmental plan that includes measurable results, specific timelines and duties and reporting responsibilities for each of the department's five priorities.

Organizational Structure and Accountability

The HR manager reports to the superintendent of education responsible for human resources, who is a member of the executive committee. The HR manager regularly updates his immediate supervisor on ongoing issues.

The superintendent of human resources reports on human resources issues to senior staff during weekly meetings with the executive committee. The superintendent of human resources also meets with the Director of Education once every two or three months in order to update her on the progress of the HR department towards its objectives. A report on the department's logical model is also submitted to the board of trustees three times per year.

The HR manager is supported in the management of the school board's human resources by a WSIB and attendance management clerk, a data entry clerk/administrative assistant and an HR clerk, who is responsible for collecting data for OnSIS and for providing the support required for staff evaluations. The administrative assistant/receptionist at the head office reports to the HR manager.

The superintendent of human resources is directly involved in labour relations, negotiations and discipline. He is in charge of coordinating staffing with the finance department and the superintendents of education. The HR manager is also involved in labour relations; however, he is primarily responsible for recruitment, training and the establishment of a succession plan.

The roles and responsibilities of each HR staff member are clearly defined. There is a detailed, up-to-date organizational chart of the HR department, which is publicly accessible via the school board's website.

Department staff have appropriate professional HR designations or relevant experience.

Monitoring and Communication of Policy

HR policies and administrative procedures are published on the school board's website. The school board has developed nearly ten policies on assessing staff performance, recruitment and hiring, staff recognition events, criminal background checks, and discrimination, harassment and violence prevention in the workplace. HR policies are published on the school board's websites. Although the administration began a policy review process in 2008-2009, the school board does not currently have a documented, systematic review cycle. As a next step, the school board should plan to add a review date to administrative procedures and policies that currently do not have one.

The HR department communicates as needed with stakeholders on existing HR administrative policies and procedures through presentations to school principals and department managers at monthly meetings. The HR department also communicates through various guides and pamphlets, such as the performance evaluation guide and a brochure on the hiring process developed for school principals. The HR department is currently working on a welcome kit for several school board employee groups, which includes a section that lists all relevant school board policies for each employee group. In addition, on the Tuesday following a board of trustees' meeting during which a new policy was adopted or an existing policy was modified, the Director of Education sends an email to all staff to communicate the policy and related administrative procedures.

In order to ensure adequate communication of guidelines, the HR department regularly offers, according to an established calendar, training sessions for school board staff. For new school board teachers, two orientation days before the beginning of the school year are organized in order to present an overview of the school board and its departments, and to make new staff aware of their obligations under the policy framework in place. A mentoring plan has been developed for new school principals. This mentoring plan includes individual training of at least one day provided by the HR manager, who travels to the school of each new principal. This individualized training enables new principals to become familiar with the tools and responsibilities of their new positions.

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

Recommendation:

- The HR department should consider complementing its annual planning documents with measurable results, specific timelines and clearly defined duties and reporting responsibilities for each of the department's five priorities.

3.2 Human Resource Management

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

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

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

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

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

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

Staff Recruitment

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

Labour Relations

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

Employee Performance Evaluation Processes

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

Attendance Management Processes/Programs

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

Management of HR and Payroll Data

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

Management of the School Board's Benefit Plans

Leading Practices - Human Resource Management	Evidence of Adoption?
HR Management periodically conducts independent compliance audits of the school board's insurance carrier to ensure adherence to benefit plan's terms and conditions.	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 school board's benefit plans are managed appropriately.	Yes

Monitoring Staff Satisfaction

Leading Practices - Human Resource Management	Evidence of Adoption?
Management has established policies and procedures for staff/professional development and monitors staff take-up, budget, and outcomes.	Yes
Confidential staff satisfaction surveys are performed periodically.	No
Confidential exit interviews are performed for all staff.	No

Staff Recruitment

The school board has a policy on staff hiring, which is based on principles of equity and which includes recruitment and selection criteria that are free from intentional or systematic discrimination.

The hiring policy describes the main steps that govern the hiring process, such as the advertising of the position, the composition of a selection committee, the possible use of a skills test and the evaluation of applications. A separate policy on criminal background checks ensures that criminal history reports on all current and potential employees are verified. As a control, the creation of a new employee profile in the school board's integrated information system, SAP, is conditional on receipt from the HR department of a criminal history report and the participation of the new employee in a new WHMIS online training session. In addition, the school board verifies the references of applicants; before doing so, a form is submitted to applicants in order to request their permission to contact their references.

The school board maintains the uniformity of its recruitment and selection process through the development of standardized tools, such as skills tests or interview guides

for different positions, which are used by the members of the various selection committees. In addition, each hiring recommendation sent by a school principal, department manager or superintendent at the Windsor head office must be accompanied by all supporting documents, such as CVs, skills test results and interview evaluations, which are systematically reviewed by the HR department before a job offer is issued. A brochure on the hiring process, which was written by HR department for school principals, lists the documents that must be sent to the head office.

The CSDÉCSO's hiring process begins once a need is identified by the executive committee, a school principal or a department manager. Recruitment needs are centralized through a single email address (demandedemploi@csdecso.on.ca), which is accessible to the superintendent of human resources, his administrative assistant and the HR secretary, clerk and manager. Once a need has been identified, the advertising of the position is managed by the HR department, except in the case of decentralized positions such as lunchtime supervisors, tutors or language instructors. In the case of centralized positions for which it is responsible, 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 offers on the school board's website, regional newspapers and, occasionally, the websites of relevant professional associations. CVs are received by the assistant of the superintendent of human resources, who carries out a pre-selection based on eligibility criteria. The HR department then proceeds to the analysis of all pre-selected CVs and fills out a selection grid. Selected candidates are then invited to an interview. The school board's hiring policy sets out the composition of the selection committee for school principal and vice-principal positions. In practice, for regular teaching positions, a representative from the HR department is systematically appointed as a member of the selection committee.

To identify candidates for teaching positions, the school board primarily relies on the recruitment of personnel at job fairs, such as those held at the University of Ottawa or Laurentian University near the end of January or in early February. Potential candidates receive an information package about the school board and are invited to submit their CV. Two weeks after the fair, a team of three people from the school board returns to the fair's location to conduct interviews. Last year, the school board's participation in job fairs led to approximately 200 interviews, which in turn led to the hiring of about 50 candidates.

Labour Relations

In November 2008, the school board negotiated three collective agreements with its employee groups: general education teachers and substitute teachers of elementary and secondary schools (general and substitute AEFO), maintenance workers and

custodians (CUPE) and support staff (OSSTF). The collective agreements are managed by the superintendent of human resources.

Since the beginning of 2009, the HR department has pursued the implementation of new collective agreements, including the implementation of new staffing processes and the development of information tools for staff, such as a collective agreement follow-up table. The HR department has also established training sessions for school principals in order to explain the main changes to each agreement.

The school board has three joint committees in place. The committees meet three times per year for the AEFO and once per year for CUPE. Aside from joint committees, the superintendent of human resources meets with union representatives frequently, almost on a weekly basis. These meetings allow the proactive discussion of possible problems or incidents.

The HR department maintains good relationships with the unions, as it meets frequently with union officers. In 2008, only one grievance went to arbitration.

Employee Performance Evaluation Processes

The school board has a policy on staff performance evaluations. The performance evaluation of teaching staff conforms to the current requirements of the Ministry of Education. The school board evaluates its experienced teachers once every five years.

New teachers are reviewed twice during their first year as part of the New Teacher Induction Program. In accordance with the *Education Act*, for teachers who do not receive two "Satisfactory" ratings within the first year, the Program continues into the second year to provide support. These teachers remain eligible to successfully complete the New Teacher Induction Program if they receive two "Satisfactory" ratings no later than 24 months after they begin teaching.

The school board also has a policy on performance evaluations for long-term substitute teachers. Substitute teachers who have replaced the same teacher for ten days or more may request an evaluation from their school principal.

The school board has a policy or an administrative regulation governing the performance evaluation of school principals, vice-principals and support staff (CUPE). For non-unionized staff and senior management, the school board does not currently have a policy or administrative regulation on performance evaluation. For CUPE staff, a new policy and an administrative procedure on performance evaluation have been developed by the HR department. Job descriptions have also been approved by supervisors. The binder containing the policy, administrative procedure and job descriptions is currently being reviewed the union, which must give its feedback to the board before December 11, 2009. In practice, there is an annual evaluation cycle for

senior management. School principals and vice-principals are evaluated according to a five-year cycle.

For non-unionized staff, the school board has reviewed some job descriptions for pay equity purposes. The other job descriptions were validated as part of the initial pay equity exercise. The next step will be to develop an evaluation policy, which is planned for May 2010.

The HR department coordinates the teacher evaluation process by notifying school principals and department managers of the list of staff to be evaluated at the beginning of the school year. In May, completed evaluations are integrated into the employee's SAP profile, and a reminder is sent by the HR department to school principals when an evaluation is missing. During the individual training sessions of new school principals, the HR manager offers training specifically on the evaluation progress, if necessary. To support school principals, the HR department has also developed a highly practical guide that summarizes the various steps of the evaluation process for experienced teachers.

The HR department is developing a policy on disciplinary measures, which is currently in the draft stage and should be approved by January 2010. In practice, the school board has adopted the progressive discipline principle. The school board's progressive discipline process includes a first meeting with the supervisor and a representative from the HR department, and a union representative for unionized staff, to communicate to the staff member the wrongful conduct, the disciplinary measure being imposed and the consequences if repeated. This initial verbal warning is documented and included in the employee's file. The immediate supervisor follows up to ensure that the desired behaviour modifications occur. If the wrongful conduct persists despite the implementation of corrective measures, the immediate supervisor issues a written warning, which is also included in the employee's file. This step can be followed by a third step of suspension without compensation. The fourth step of the disciplinary process is dismissal. In cases where the procedure reaches the fourth step, the staff member is invited to present his or her version of the facts to the members of the school board before they reach a decision on the dismissal recommendation.

Attendance Management Processes/Programs

The school board does not have a policy or administrative procedure on attendance or an official absenteeism management program. In practice, the school board has undertaken several initiatives, such as the adoption of a workplace wellness program and the implementation of a return to work program including modified work for both WSIB and non-occupational disability cases.

The HR department currently manually collects and records data, which is sent from schools to the head office every two weeks, in the absence and sick leave report database. When employees are absent, they must inform their school principals or department managers, who then inform the HR department after three consecutive days of absence. Absences from each school are summarized every two weeks in an absence report sent to the WSIB clerk, who enters the data into SAP twice a month. The school board currently exports SAP data into several Excel files in order to analyze absences. The school board's absenteeism data is analyzed in-depth twice a year by the HR department, but it is not the subject of a periodic report to senior management, school principals or the board of trustees.

Recognizing that it needs to better manage absenteeism, the school board engaged the services of School Boards' Co-operative Inc. (SCBI) to carry out a study of the school board's current management of absenteeism. The school board intends to use this study in order to identify initiatives aside from those that are currently in place, such as the workplace wellness program, in order to encourage attendance.

In addition, by September 2010, the school board plans to implement a software program called "Système d'appel à la suppléance des employés" (Automated on-call system) (SASE), an absence reporting tool that enables the automatic management of calls for substitutes.

Management of HR and Payroll Data

As part of a consortium with other French-language school boards, the school board bought a SAP licence, which includes a payroll management module. The school board's payroll is managed by the school board. The payroll function is carried out by four payroll employees who report to the controller, who in turn reports to the assistant superintendent of business.

Official personnel records, which contain socio-demographic data, evaluations and any disciplinary measures, are kept at the school board's head office in Windsor. Personnel records are kept up-to-date by staff from the HR department. Any modifications to personnel records are made by HR department staff. When modifications affect compensation or benefits, the HR data clerk creates a request for change in the employee's file, which is reviewed by the superintendent of human resources or HR manager. If the change is approved, it is entered into the SAP by the HR clerk. The system for the approval of changes to personnel records by the superintendent of human resources or the HR manager, as well as the use of two separate models for payroll and the management of personnel records, are examples of best practices of internal control.

The school board has developed effective processes to ensure that teacher qualifications and experience are formally tracked and updated. Teachers who have successfully completed courses resulting in a category change are required to send their QECO evaluations to the HR department. The data clerk then creates a request for change form in the employee's file, which is initialled by the superintendent of human resources or the HR manager, thereby authorizing the HR clerk to change the teacher's category in SAP. Printed copies of the documents related to the QECO evaluation and new categorization are added to the employee's file.

The school board developed a pay equity plan for non-unionized employees in 2003 and one for unionized employees in 2005-2006. Pay equity plans are updated annually.

Management of the School Board's Benefit Plans

The school board offers a range of employee benefits. The school board manages its benefit plans through the services of an insurance company as part of a consortium with ten other French-language school boards in Ontario. Neither the school board nor the consortium of French-language schools has engaged the services of a third-party consultant to review the insurance company on an annual basis and to verify the accuracy of the processing of compensation claims.

An information package developed by the insurance company informs school board employees of their benefits. Teachers receive the information package during the two orientation days at the beginning of the school year. The information package is mailed directly to the residences of the school board's non-academic staff.

To encourage employees to contribute to the sound management of the benefits plan, the school board decided to make staff aware of the financial costs of benefits. A presentation entitled "Prenez soin de vos avantages sociaux" (Take care of your benefits) was given to employees in order to share with them some leading practices, such as verifying dental invoices or shopping at pharmacies with lower rates, in order to promote savings while continuing to meet employees' needs. In order to prevent various illnesses, the school board also offered its employees the possibility of visiting clinics to obtain personalized health reports paid for by the school board.

Employee data is automatically synchronized between the board and external carriers such as the Ontario Teachers' Pension Plan (OTPP), the Ontario Municipal Employees Retirement System (OMERS) and the school board's benefit provider(s). For each pay, the payroll officer uploads school board employee data to the OTPP and OMERS websites. The benefits clerk uploads school board employee data to the Cowan site to ensure the company has updated data. In the future, the school board will eliminate the monthly Cowan billing. Payments will be generated based on actual, updated data in SAP once a month.

Monitoring Staff Satisfaction

To date, the school board has not carried out formal, general staff surveys to solicit feedback on its objectives or activities, or on general attitudes. However, the school board surveys staff who participate in training sessions offered by the board.

As part of the school board's broad direction on the development of a sense of belonging, the HR plans to carry out an internal survey to measure feelings of belonging and to better understand the factors that influence them.

The school board carries out exit interviews with staff on an as-needed basis, but not systematically for all staff members leaving their positions.

Recommendations:

- The HR department should continue its efforts to develop Board-approved policies on the performance evaluations of CUPE staff, non-unionized staff and senior staff members in order to ensure a more consistent and transparent evaluation process for all school board employees.

- The school board should continue its efforts to develop a formal attendance management program that includes the implementation of policies and administrative procedures to reduce absences, methods for monitoring absences for different employee groups, and the production of periodic attendance reports to inform the administration, schools and trustees of the efficiency of attendance management programs and methods.

- The school board should consider carrying out periodic audits of the school board's insurance company (management services only), which manages the process for medical and dental compensation claims, to ensure that the school board's claims are processed in accordance with the policy.

- The HR department should carry out its project to conduct regular confidential surveys of employee satisfaction.

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

3.3   School Staffing/Allocation

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

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

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

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

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

Planning and Processes for Annual Staffing and Allocation

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

Monitoring and Reporting on Staff Allocation

Leading Practices - School Staffing/Allocation	Evidence of Adoption?
Systems are in place and accessible by both HR and Finance staff to establish and track an approved level of staff.	Yes
Systems and processes monitor adherence to key Ministry and board policy parameters, such as: class size, prep time, collective agreement requirements and other board principals.	Yes
Management periodically reports on the actual allocation of staff, compared to the original approved allocation plan and budget (FTE's by function, department and program, actual versus budget).	No
Procedures are in place to enable adjustment of staff allocations for school based staff, if estimates for enrolment and funding change after budget approval.	Yes
Plans for student support services and staffing are based on a student-needs analysis.	Yes

Benchmarking Costs with Other Boards and Funding

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

Planning and Processes for Annual Staffing and Allocation

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

Staff allocation is developed by the members of the executive committee. 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 teacher staffing process begins in January when the HR department begins its regular monitoring of school enrolment. Based on enrolment and observed historical trends, the superintendent of human resources develops an enrolment forecast and a preliminary teacher staffing plan for each school. This preliminary staffing plan is sent to school principals for their feedback near the end of March. Following feedback from the school principals, the executive committee meets in the beginning of April to complete the teacher staffing table. This table continues to evolve over time as the HR department monitors enrolment forecasts every two to three weeks until the planned staff placement session in June.

The school board has a policy, calculation formulas, a collective agreement and Board resolutions that describe the steps for staffing positions in the following employee groups:

- secretaries (policy);

- custodians (staff allocation guide);

- teaching assistants (Board resolution); and

- educators (determined based on a study of issues and student needs).

Some of these formulas and resolutions, such as the one used to determine the number of educators per school, are annually reviewed by the executive committee in collaboration with schools. Initial staffing work is undertaken by different sectors. A formal revision of these preliminary plans is then carried out by the executive

committee. The results of staffing processes for the non-academic employee groups mentioned above are not consolidated in a formal staffing plan submitted for information or approval purposes to the Board before the adoption of budget forecasts.

The allocation of special education teaching staff is based on a detailed evaluation of students' needs, possible Board resolutions and subsidies that will be received. The allocation of special education teaching staff is carried out in collaboration between the special education coordinator, two teaching consultants and the superintendent of human resources. After March break, the superintendent of human resources develops an initial special education staffing plan, which he submits to school principals for approval.

Monitoring and Reporting on Staff Allocation

The executive committee is responsible for ensuring that school staffing is carried out according to Ministry directives on matters such as class size, preparation time and collective agreement requirements. The responsibility for monitoring staff allocation is shared by the members of the administration. The assistant superintendent of business maintains an Excel sheet with up-to-date school enrolment, thus ensuring compliance with the limit of 20 students per class in elementary schools. Compliance of staff allocation with various requirements, namely those related to collective agreements, is monitored by the superintendent of human resources.

The school board develops a conservative staffing plan to avoid surplus staff. The executive is responsible for the accuracy and budgetary impacts of enrolment forecasts. According to the finance department's operational guide on budgetary control, all additions to the staffing plan approved during the presentation of budgetary forecasts in June must be approved by the executive committee and the Board during the presentation of the revised budget in January.

The finance department's operational guide also requires that enrolment forecasts be analyzed on a weekly basis, beginning on May 1 of each year, to determine whether adjustments must be made to the staffing plan. During the operational review, the information provided by the school board did not enable the team to ascertain whether these weekly verifications currently take place or whether reports comparing actual staffing against approved staffing are created and presented to senior management or the Board.

Benchmarking Costs with Other Boards and Funding

The school board carried out a detailed comparison of its human resources costs with those of other school boards for the superintendent, school principal, vice-principal and senior management positions and for the various general and administrative support functions.

Recommendations:

- The HR department should formally document the annual staff allocation process for all employee groups in order to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees. The HR department could rely on the documentation of the finance department's budgeting process to review or document the timelines and responsibilities for enrolment and staffing forecasts.

- Management should periodically report on the actual allocation of staff, compared to the original approved allocation plan and budget (FTEs by function, department and program, actual versus budget).

4. Financial Management - Findings and Recommendations

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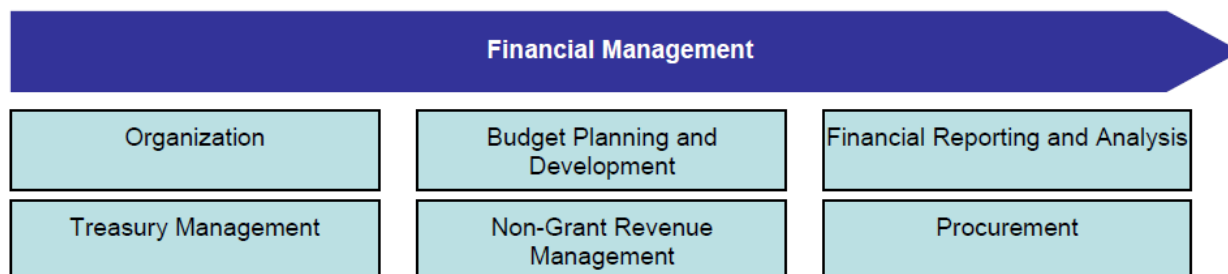
The financial management of the school board contributes to the efficient and effective use of fiscal resources. Financial management ensures that the annual budget is developed within the Ministry's allocation and is aligned with student achievement targets, and that appropriate financial policies and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

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

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

4.1 Finance Organization

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

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

- Financial services branch support of the overall goals/priorities and accountability measures established by the school board;

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

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

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

Development and Reporting of Annual Goals and Priorities

Leading Practices - Finance Organization	Evidence of Adoption?
The finance department's goals and priorities are documented in an annual department plan that is aligned to the annual board improvement plan accessible by key stakeholders. The plan incorporates measurable targets, specific timelines, and identified accountability.	No

Organizational Structure and Accountability

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

Monitoring and Communication of Policy

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

Development and Reporting of Annual Goals and Priorities

The finance department is responsible for budgeting, accounting, purchasing, accounts receivable, accounts payable and payroll for school board employees. The finance department's mandate and objectives are not posted on the school board's website.

The finance department does not currently develop an annual departmental plan. For all business sector activities, the assistant superintendent of business developed an

annual improvement plan called the "operational plan", which identifies business sector priorities for the 2009-2010 year and which includes the finance department's priorities. For each priority, the plan identifies expected results, strategies, success indicators and timelines. The plan does not present measurable objectives, defined responsibilities for each activity or specific reporting requirements. The operational plan is not used to report to senior management or to the Board on the progress of the finance department towards the objectives set at the beginning of the year.

Like the HR department, the assistant superintendent of business has also developed a schematic operational that presents in graphic form the five departmental priorities in relation to the five new directions of the school board and the three Ministry priorities. The business sector's five priorities are as follows:

1. Adopt a high-quality approach to service in addition to professionalism in the delivery of support services for schools;

2. Create an organizational culture based on risk management;

3. Continue to generate savings in administrative services to maximize investments in classrooms;

4. Ensure the good stewardship of the board's financial resources and infrastructures by following good business and financial practices;

5. Promote the overall health of administrative services employees and foster their professional development.

Organizational Structure and Accountability

The assistant superintendent of business reports to senior management on financial issues during weekly meetings of the executive committee.

Operational management of the finance department is ensured by a controller who reports to the assistant superintendent of business. The controller is supported by two teams: an accounting team and a payroll team. For payroll, the controller is supported by three clerks and an officer. For accounting, the controller is supported by an assistant controller, an accounts receivable clerk, an accounts payable clerk and a business clerk. The controller is responsible for reporting to the Ministry and monitoring financial policies. The assistant controller is primarily responsible for accounting and supporting schools in the management of school-based funds. The accounts receivable clerk is responsible for the school board's deposits, billing and purchases. The business clerk is primarily responsible for the follow up of refund claims from schools, journal entry and the provision of general support to the team.

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

Members of the finance department regularly share information on priorities and initiatives. The assistant superintendent of business and the controller meet at least once a month to discuss various issues.

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

Monitoring and Communication of Policy

The finance department maintains several financial management policies and procedures on matters such as expense claims, purchases, charitable donations, petty cash, school funds management, purchasing cards, advertising expenses and advocacy. The finance department has processes to ensure compliance with financial policies, including the use of presentations to school principals and department managers during their monthly meetings to inform them of any changes to regulations or to remind them of certain policies or administrative procedures. The department also distributes forms to staff, such as purchasing card holders, to ensure that employees fully understand their responsibilities. Also, each Tuesday following a board of trustees' meeting during which a new policy was adopted or an existing policy was modified, an email is sent to all staff by the Director of Education in order to communicate the policy and related administrative procedures.

Finance policies are posted on the school board's website. Although the administration began a policy review process in 2008-2009, the school board does not currently have a documented, systematic policy review cycle. As a next step, the school board should consider adding a review date to administrative procedures and policies that currently do not have one.

The finance department offers formal awareness or training sessions about finance matters, policies and administrative procedures to school board employees. A full-day training session on school funds management is offered annually to school secretaries. A half-day training session for school principals is also organized by the finance department at the beginning of the budgetary process in order to make participants aware of leading practices for the development of a school budget.

Recommendations:

- Based on a business sector operational plan, the finance department should consider developing an annual departmental plan in line with the school board's

annual planning, which should include measurable objectives, specific timelines, and clearly defined duties and reporting responsibilities for each of the department's priorities. Once the plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.

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

Annual Budget Development Process

The school board's main budget development processes have been documented by the finance department in an operational guide. Created in September 2008, this guide is not communicated to stakeholders in the school board's budgetary process, such as the HR department. The school board has an overall budget calendar that presents timelines and responsibilities of the different departments, senior management, school board committees and the board of trustees in the budgetary process.

The school board's budgetary process begins in January with the presentation of the budget timeline by the administration to the board of trustees. Near the end of January, the school principals' representative is invited to submit the budgetary priorities of principals. All other budgetary priorities are identified by the executive committee, which are then presented and discussed in the beginning of February by the management committee, which is composed of the Director of Education, the assistant superintendent of business and five trustees. Superintendents of education also participate as resource persons during this meeting of the management committee.

Prior to the identification of budgetary priorities for the upcoming year, in November/December the assistant superintendent of business carries out a budget forecast over four years for the next four years, basing her predictions on the enrolment history per region and per school and the schools' retention rates since 1998.

Beginning in January, the HR department begins to monitor school registrations. Based on enrolment and observed historical trends, the superintendent of human resources develops an enrolment forecast and a preliminary teacher staffing plan for each school.

This preliminary staffing plan is sent to school principals for their feedback near the end of March. Following feedback from the school principals, the executive committee meets in the beginning of April to complete the teacher staffing table. This table continues to evolve over time as the HR department monitors enrolment forecasts every two to three weeks until the planned staff placement session in June.

Forecasting for expenses other than staffing begins in February when the finance department communicates budgetary instructions and forms to budget holders and school principals. Completed budgets must be submitted to the responsible superintendent for approval. Superintendents must submit the approved budget forms to the finance department by the beginning of March. The operating budgets of budget managers are reviewed by the assistant superintendent of business and the controller and validated by the executive committee near the end of March. For school budgets, the assistant superintendent of business applies weighting factors to school enrolment figures in order to obtain a budget forecast for each school.

Once the Ministry's technical document is received, the assistant superintendent of business identifies and informs the management committee of changes that will have an impact on financial forecasts for the upcoming year. In April, the finance department completes budget calculations for salaries and benefits. Once these calculations have been reviewed by the executive committee, the superintendent develops a first draft of budget forecasts, which is first reviewed by the executive committee and then by the management committee near the end of April or the beginning of May. This process is renewed in May with the presentation of a second draft of the budget forecasts. A third draft is presented to the executive committee at the end of May. A final budget is then presented to the management committee and is submitted for approval during a regular Board meeting in June. Next, the finance department updates the EFIS and submits the budget to the Ministry of Education by June 30.

The budget is revised mid-November by the finance department, based on actual enrolment and currently available information. Revised budget forecasts are reviewed by the executive committee and sent to the Ministry in December. The revised budget is presented to the Board for approval in January.

Enrolment Forecasting Linked to Budget Development

The executive committee is responsible for the accuracy and budgetary impacts of enrolment forecasts. According to the finance department's operational guide on budgetary control for staffing, any additions to the staffing plan approved during the presentation of budget forecasts in June must be approved by the executive committee and the Board during the presentation of the revised budget in January. Additions made after the approval of budgetary forecasts are limited to those resulting from Ministry

requirements, board policies, a collective agreement or a calculation formula adopted by the executive committee.

Also according to the finance department's operational guide, enrolment forecasts are analyzed on a weekly basis, beginning on May 1 of each year, to determine whether adjustments must be made to the staffing plan. During the operational review, the information provided by the school board did not enable the team to ascertain whether these weekly verifications currently take place or whether reports comparing actual staffing against approved staffing are created and presented to senior management or the Board.

Identification of Risks and Mitigation Strategies

According to the assistant superintendent of business, the most significant budgetary risks for the school board are linked to absenteeism and the costs of substitute and replacement staff.

The finance department verbally informs the members of the executive and management committees of any potential risks during the budget development process. Budgetary risks and mitigation strategies are not documented.

Recommendations:

- The finance department should revise the documentation of the budgeting process with the HR department in order to create or clarify timelines and responsibilities for enrolment forecasting and staffing plans. Once the documentation has been revised, management should communicate it to the different budget process stakeholders in order to make the annual budget development process more efficient and transparent.

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

4.3   Financial Reporting and Analysis

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

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

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

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

Integrated System for Variance Analysis and Financial Reporting

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

Interim 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 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 school board uses an integrated financial system to record, track and report financial data. The board bought an SAP licence as part of a consortium with 10 other French-language school boards.

The system integrated general ledger (GL), accounts payable, accounts receivable, budget, purchasing, HR, payroll and capital modules.

The finance department controller manages the system's access privileges. Accounts payable and accounts receivable are created by the accounts payable and receivable clerk, and then verified by the assistant controller.

The financial system allows budget holders to check and print their own budget tracking reports at any time. Throughout the year, budget holders can track incurred expenses against the budget, potential overbudgeting, commitments as well as the number of current purchase orders for their cost centres.

An SAP training manual that was developed by the finance department is available in each school. When a new employee begins work, he or she can receive a personalized SAP training session from members of the finance department.

Interim Financial Reporting Accountability

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

The school board's interim financial reports include budget forecasts submitted to the Ministry in June as well as the revised forecasts. Differences between the initial and revised budgets are presented in nominal and percentage forms.

The format of monthly or quarterly financial reporting varies significantly among school boards. As with other school boards in the province, CSDÉCSO's interim financial reporting can be enhanced to provide additional information to support informed decision-making. A more informative report would include:

1. A comparative percentage for each expenditure/revenue category. This would reflect what the "expected spending to date" should be, relative to either historical averages, prior year's experience or, in the case of salaries and benefits, the number of staff members and pays processed to date.

2. Written explanations of all significant differences between anticipated and current expenses. Management should define what "significant" means in these reports.

The Director of Education and the Board's Chair sign financial statements but not interim financial reports. Interim financial reports are signed by the assistant superintendent of business.

The school board respects the deadlines for financial reporting to the Ministry.

Audit

The primary function of the internal auditor is to provide added assurance that internal controls established by the school board are operating effectively and in compliance with policies and procedures. The school board does not currently have an internal audit function.

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

Along with significant changes in accounting in recent years, the complexity of the annual financial statements is increasing. Audit committee members must understand what constitutes sound internal accounting and operational control processes. Consideration should be given to adding external members who can act as advisors to the audit committee. The advisors would not be voting members, since current legislation recognizes only trustees as voting members on the Board's standing committees. The professional backgrounds of the external members could include accountants, lawyers or other professionals, depending on the needs of the committee and its mandate. This would ensure that an objective third-party view is applied to the review of financial statements, the auditor's report and in-year reports produced by management. The Board does not currently have an audit committee.

The audit plan of the external auditor is presented to the assistant superintendent of business but not to the Board. The letter of recommendation is presented to the Board's Chair, and management's comments on the recommendations of the external auditor are presented to the Board. As a next step, the school board should consider asking the external auditor to present his or her audit plan, letter of recommendation and annual report to the Board or to the future audit committee. The school board could also formalize the feedback process on the actions taken to address the external auditor's recommendations through an annual report to the board trustees.

Recommendations:

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

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

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

- Trustees should establish an audit committee and invite external advisory members to contribute to the committee's effectiveness.

4.4   Treasury Management

The purpose of reviewing treasury management processes is to assess:

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

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

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

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

Cash and Investment Management

Leading Practices - Treasury Management	Evidence of Adoption?
There is an efficient cash management process to maximize interest income, using short-term investments where appropriate.	No
Cash management activities consolidated with a single financial institution.	Yes
Management periodically reports to the board on the performance of the investment activity, in accordance with the approved investment policy in accordance with the Education Act.	No

Leading Practices - Treasury Management	Evidence of Adoption?
Management periodically compares the school board's banking terms and conditions to those of similar school boards.	Yes
Management monitors financial risk related to cash/investment management, and has a plan to mitigate associated risks. Management performs regular cash/funding forecasting to ensure that the school board's debt service costs can be met to maturity.	No

Management of School-Based Funds

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

Cash and Investment Management

The school board has consolidated its cash management activities with a single institution that was selected as part of an agreement developed in consortium with other French language school boards located throughout the province.

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

The school board has two kinds of accounts: an account for regular transactions and individual trust accounts for the payment of staff with special work arrangements (4/5, for example. The school board benefits from a prime rate less 1.75% on the average monthly cash balance.

Cash balances are monitored on a monthly basis by the assistant controller. Bank reconciliations are performed monthly by the assistant controller, but they are not verified by the controller on a regular basis.

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

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

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

The school board maintains reserve funds to attend to unforeseen circumstances. The administration must obtain the board of trustees' approval to use the reserve funds. Over the last years, the school board has not used the reserve funds. However, in the long term, the board of trustees and the Director of Education should consider establishing a policy on a healthy reserve level for the school board. The Board should also consider establishing a plan to replenish the working fund reserve, as required.

Management of School-Based Funds

The school board adopted a policy on school-based funds management in 2004. Schools are responsible for their own bank accounts and can use the banking institution of their choice. The policy limits the number of bank accounts to one account per school with the exception of schools that hold bingos and raffles. The school board does not have policies on fundraising campaigns. However, two articles in the policy on funds management explain how funds must be managed within the framework of these fundraising campaigns.

All funds related to school activities, such as activities organized by staff members, the school council or a group of students or parents, must be deposited into a single bank account in the school's name. In addition, the policy states that the school principal and a person delegated by the group responsible for the fundraising activity must be cosignatories of the school's internal documents on all transactions related to a fundraising activity.

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

In order to help school principals to better manage school-based funds, the administration has developed an administrative procedure that supports the policy on school-based funds management. This document presents to principals and secretaries the main accounting principles, the controls required during withdrawals and deposits, as well as the procedures for developing annual reports and document retention. The administrative procedure also instructs schools to perform monthly bank reconciliations that are revised and signed by principals. These reconciliations are then faxed to the

school board's head office where they are verified by the assistant controller. During the year, the assistant controller follows up with the schools about received information and visits a selection of schools.

Last year, external auditors carried out an audit of a school board elementary school.

Recommendations:

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

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

- The finance department should perform regular cash/funding forecasting to monitor financial risks related to cash management.

4.5   Non-Grant Revenue Management

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

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

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

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

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

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

Policies and Procedures and Planning to Support Non-Grant Revenues

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

Procedures for all Non-Grant Revenues

Leading Practices - Non-Grant Revenue Management	Evidence of Adoption?
Electronic registration and payment system are used where appropriate (e.g., ConEd, permitting of facilities, leasing, etc).	No
Staff monitor all sources of revenue to ensure completeness and compliance with policies. Action plans and processes maximize collections including obtaining credit/risk assessments.	Yes
School board budget identifies revenue and expenditure for each EPO program. Management monitors activity to ensure compliance with terms and conditions.	Yes

Policies and Procedures and Planning to Support Non Grant Revenues

The school board has the following sources of non-grant revenues, which represent an average annual amount of about $1,000,000:

- Community use of schools,

- Daycare operations,

- Leases, and

- Continuing education courses.

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

The school board established a policy on community use of school facilities to promote access to school premises outside of school hours by non-profit community organizations. The fee schedules for community use of schools are presented by category of groups or associations in an administrative procedure that complements the policy. Activities such as the leasing of facilities and daycare services in school board facilities are subject to formal agreements that include fee schedules. There are no

school fees for continuing education class; however, there is a fixed administration fee of a few dollars.

The finance department performs a periodic audit of non-grant revenue against Board approved budgeting forecasts.

Procedures for all Non-Grant Revenues

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

EPO grants received by the school board are assigned to the superintendents of education or project leads. The finance department creates a new budget code in SAP for each EPO grant. The project lead closely monitors the account and tracks in-year expenses. In order to support the management of EPO budgets, the assistant controller meets with project leads at least once per year to explain the related policies and to plan the reports to be submitted to ensure compliance with regulatory requirements. To prevent funds from being used for unauthorized expenses, the assistant controller structures each EPO grant so that only specific costs can be paid. The assistant controller also produces an Excel file that includes each EPO grant's budget, incurred expenses and balance. This file is regularly updated and shared with project leads.

Recommendation:

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

4.6   Procurement

The purpose of reviewing procurement processes is to assess:

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

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

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

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

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

Procurement Policies and Procedures

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

Participation in Buying Consortia

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

Purchasing Levels of Authority

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

Policies and Procedures for PCard/Corporate Card Use

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

Accounting for Completeness of Purchase/Payment Cycle

Leading Practices	Evidence of Adoption?
The school board's finance department performs three-way matching (purchase order, receipts/invoice and inspection) before invoices are paid.	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 for Greater Efficiency

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

Procurement Policies and Procedures

The school board has a policy and an administrative procedure that were revised in early November 2009 and that regulate the purchasing of goods and services. The policy and administrative procedure are posted on the school board's website.

As described in the administrative procedure, the goal of the school board's purchasing strategy is to enable all of its schools and departments to purchase high-quality goods and services at competitive prices, while ensuring efficiency, quality work, financial control and the optimal use of school resources.

The policy lists many Board purchasing priorities, such as a preference for joint purchases with other school boards and governmental organizations when this is in the best interests of the school board. Vendor selection criteria include elements other than lowest cost. The administrative procedure states that the school board may also take

into account normative considerations, such as environmental impacts, energy efficiency and employment practices, when making purchasing decisions.

The school board has approved policies that conform to the guidelines issued by the Ministry in the spring of 2007. The following policies were adopted and published on the school board's website in March 2007:

- Use of purchasing cards;

- Advocacy; ☐ Advertising expenses;

- Expense claims.

The administrative procedure on purchasing requires that a purchase order be used for the purchase of all goods and services exceeding $500 in value. For purchases under $500, budget holders may use a purchasing card only when it is not possible to use a purchase order. The administrative procedure also states that school principals and department managers must purchase goods or services only from designated vendors with whom the Board has reached contractual agreements following a tendering process, a request for proposals or a price request.

The finance department informs school principals and budget holders of the requirements of the purchasing procedure and policy during their initial training. Any invoice or purchase that is not in line with the purchasing procedure or administrative policy is identified by the accounts payable clerk. The assistant controller follows up on anomalies with the school board's employees.

Participation in Buying Consortia

The school board participates in several buying consortia, in particular for natural gas, paper, sports equipment, software and telecommunications services. The school board also participates in four consortia for school transportation.

The school board used the buying consortium of the French-language school boards for the acquisition of a SAP licence and a videoconferencing system, for banking negotiation purposes and for acquiring labour relations services.

In order to increase the school board's purchasing power, the finance department undertook some initiatives to reduce the costs of goods and services. This included a call for tenders for school supplies. In the future, the school board could consider adopting additional strategies to increase purchasing power and to minimize the cost of goods and services; for example, a strategy to establish contracts with vendors for the use of the following services: school buses for educational outings, taxis and hotel rooms.

Purchasing Levels of Authority

According to the administrative procedure on purchases, all persons responsible for purchasing must adhere to the following limits for securing supplier quotations:

- For all purchases under $1,000, the budget holder is authorized to make a purchase from the vendor of his or her choice.

- For all purchases or leases of goods and services with an estimated cost of more than $1,001 but less than $5,000, at least three verbal price offers are required from vendors on the list of Board-approved vendors. Requests for verbal price offers must be documented using a price request form, and the results must be complied on a summary of requests form.

- For all purchases or leases of goods and services with an estimated cost of more than $5,001 but less than $50,000, at least three written quotations are required from vendors on the list of Board-approved vendors. Requests for written price offers must be made through a price request form, and the results must be complied on a summary of requests form.

- A public invitation to tender is required for all purchases or leases of goods and services with an estimated cost of more than $50,000. Tender calls worth $100,000 and more must be posted on an online tender system.

The school board's and employees' responsibilities and the different steps of the invitation to tender process are described in the administrative procedure on purchasing.

The procedure identifies the levels of purchasing authority. For purchases planned within the school board budget, the levels of approval for the CSDÉCSO are the following:

- Less than $3,000: superintendent, principal, department manager and department supervisor

- $3,001 to $25,000: superintendent responsible for a school or department □ $25,001 to $100,000: superintendent of business □ $100,001 or more: Director of Education.

The purchasing procedure also identifies authorization procedures for the school board's unplanned purchases or emergency purchases. In case of an emergency, the assistant superintendent of business is authorized to approve purchasing requests up to $50,000. The Director of Education is authorized to approve urgent purchasing requests

above $50,000. If the value of an emergency purchase exceeds $100,000, the Director of Education must consult with the Board's Chair.

Policies and Procedures for PCard/Corporate Card Use

The school board currently has 38 VISA cards that are referred to as purchasing cards by the board. The board has a policy and an administrative procedure on the use of purchasing cards, which specify the purchasing limits by position or department.

The card limit for elementary school principals and the Board's Chair is $3,000. The limit for secondary school principals, department managers, department supervisors, supervisory officers and maintenance officers is $5,000. The purchasing clerk has a limit of $10,000, and the Director of Education has a limit of $15,000.

According to the administrative procedure, purchasing card requests must be approved by the employee's immediate supervisor. The purchasing card may not be used for the purchase of personal items or cash advances. Credit card statements are received at the workplace of cardholders, who must fill out a form listing all the purchases of the month. Each card holder must ensure that this form is accompanied by a copy of the statement and supporting documents, and submitted to the accounts payable clerk, who then seeks the signature of the appropriate superintendent. The accounts payable clerk identifies any deviations from the administrative procedure and contacts card holders to rectify them, as needed.

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, approximately 50% of board purchases are made using the financial system's purchase order. For these purchases, a three-way matching process between purchase orders, receipts and invoices is used in 100% of cases by the school board.

For purchases without a purchase order, the finance department contacts the budget manager to request a signature for the invoice. For the school board, this signature represents the approval of the expense (requisition) and confirmation of receipt of the good or service. As a next step, the school board could improve the direct purchasing process (without a purchase order) by using two documents in addition to an invoice: a requisition form and a receipt form. These would prevent unapproved purchases and ensure a level of control as accounts payable could carry out a manual three-way matching process between the request/requisition (before the purchase), the invoice and the confirmation of receipt before approving a payment.

The school board has a commitment accounting process in place to monitor budget utilization. Once a purchase order has been entered into the financial system, the system automatically encumbers those funds against the budget and the changes are noted in the GL.

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

Use of Electronic Funds Transfer for Greater Efficiency

The school board currently uses electronic funds transfer (EFT) for approximately 80% of is payments. Other payments are made by cheque.

Recommendations:

- The finance department should ensure that an automated three-way matching process (purchase order, receipt/invoice and inspection) is used for school board purchases when appropriate.

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

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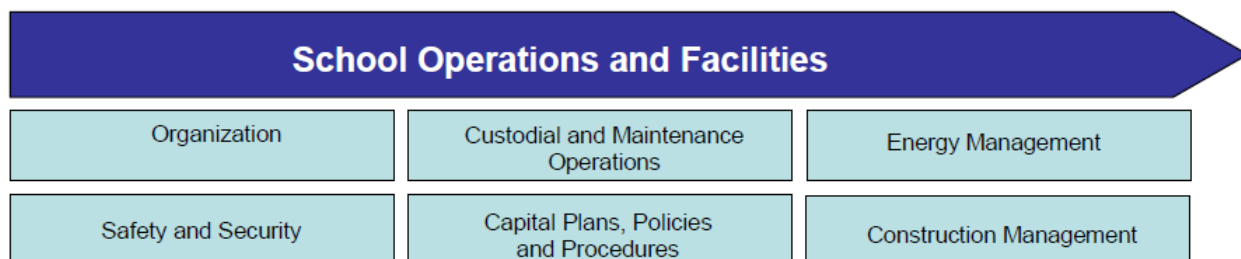
Efficient and effective management of the board's facilities (particularly schools) is an important factor in student achievement. Along with providing a positive learning environment for students, this function sets and meets standards of cleanliness and maintenance, examines opportunities to increase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

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

5.1 Operations and Facilities Organization

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

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

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

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

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

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

Development and Reporting of Annual Goals and Priorities

Leading Practices - Operations and Facilities Organization	Evidence of Adoption?
The operations and facilities department's goals and priorities are documented in an annual department plan that is aligned to the annual board improvement plan and is accessible by key stakeholders. The plan incorporates measurable targets, specific timelines, and identified accountability.	No

Organizational Structure and Accountability

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

Monitoring and Communication of Policy

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

Development and Reporting of Annual Goals and Priorities

The maintenance department is responsible for the physical operations, maintenance and renovation and construction projects for 30 buildings and lots throughout the CSDÉCSO's territory. The maintenance department's mandate and objectives are not posted on the school board's website.

Currently, the maintenance department does not develop an annual departmental plan. For all business sector activities, the assistant superintendent of business develops an annual improvement plan referred to as the operational plan, which identifies the priorities for the business sector for the 2009-2010 school year and which includes the maintenance department's priorities. For each priority, the business sector operational plan identifies the expected results, strategies, success indicators and timelines. The operational plan does not present measurable objectives, defined responsibilities for each activity or specific reporting requirements. It is not used to report to senior management or the Board on the progress of the maintenance department towards the objectives set in the beginning of the year.

The maintenance supervisor reports to the assistant superintendent of business, who is a member of the executive committee. The maintenance supervisor meets with the assistant superintendent of business as needed. With the exception of informal, frequent contact between the maintenance supervisor and the assistant superintendent of business, a defined reporting structure on facilities management to senior management is not currently in place.

Organizational Structure and Accountability

The maintenance supervisor is supported by a maintenance officer who is responsible for updating the ReCAPP and EFIS databases, and a maintenance secretary, who is responsible for the entry of purchase orders and invoices into SAP. The maintenance supervisor is also responsible for supervising the community liaison officer, a health and safety officer and the custodian at the head office.

The roles and responsibilities of each maintenance staff member are clearly defined. There is an up-to-date organizational chart of the business sector that includes the maintenance department, but it is not publicly accessible on the school board's website.

The maintenance supervisor and department staff hold informal weekly or monthly meetings to exchange information on the school board's facilities and maintenance priorities and initiatives.

Key maintenance department staff have the appropriate professional designations or relevant experience, and participate on various provincial committees, such as the Comité de l'Immobilier, de l'Entretien et de la Planification (CIEP) or the health and

safety committee of the Ontario Association of School Business Officials (OASBO), and the Operations Maintenance and Construction (OMC) sub-committee of OASBO, in order to keep up-to-date on leading practices and new directions.

Monitoring and Communication of Policy

The school board maintains several policies on various aspects of operations and facilities management, which are available on the school board's website. They include school closings in case of emergencies or adverse weather conditions, the liquidation of surplus, obsolete or irreparable goods, and the review of school facilities. Although the administration began a policy review process in 2008-2009, the school board does not currently have a documented, systematic policy review cycle. As a next step, the school board should plan to add a review date to administrative procedures and policies that currently do not have one.

The school board has adopted a health and safety policy that is reviewed by the school board's health and safety officer every year. As required by law, the maintenance department ensures that the members of the joint health and safety committee of each site carry out monthly inspections, and that their reports are sent to the health and safety officer. Minutes of the quarterly meetings of the joint health and safety committees must also be sent to the health and safety officer for information and control purposes. In order to ensure compliance with maintenance policies and procedures, the maintenance department has developed a binder on the flushing of school water systems, which is available in each of the school board's schools. This binder includes a DVD with a presentation by the Ministry of the Environment on the flushing of school water systems, as well as an inspection template and a colour plan that graphically identifies the areas where custodians must flush for 10 to 30 seconds.

As a next step, the maintenance department could complete the information in this binder with a log containing the list of tasks and inspections to be carried out regularly, including the flushing of water systems. Each custodian would fill out this log on a daily basis and it would be verified and co-signed periodically by representatives of the joint health and safety committee or school principals.

Maintenance department staff is offered appropriate training on regulatory requirements. An online training session on Workplace Hazardous Materials Information System (WHMSIS) is mandatory; it is a hiring condition for positions with the school board. Over the last few years, some training sessions were also organized on subjects such as elevated work, respirator masks, lockdown procedures or workplace wellbeing.

Recommendations:

- Based on a business sector operational plan, the maintenance department should consider developing an annual departmental plan in line with the school

board's annual planning, which should include measurable objectives, specific timelines and clearly defined duties and reporting responsibilities on each of the department's priorities. Once the plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.

5.2 Maintenance Operations

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

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

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

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

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

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

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

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

Development of Annual/Multi-Year Maintenance Plan

Leading Practices - Custodial and Maintenance Operations	Evidence of Adoption?
Using stakeholder input, management develops an annual and multi-year (three to five years) maintenance plan that addresses preventative and deferred maintenance priorities. Outcomes improve the learning environment for students. The plan addresses the board's preventative and deferred maintenance priorities and optimizes the use of available funding (Annual Renewal Grant and Good Places to Learn funding). The plan is approved by the Board and accessible by the public.	No

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?
Management uses an inventory system to track and control major cleaning and maintenance equipment.	Yes
Management has defined 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

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

The maintenance department has adopted a custodial staff allocation model that supports the optimal use of resources. The school board's custodial allocation model is based on several parameters, including school size, the number of washroom facilities and the presence of portables, as well as parameters related to building use such as capacity and the number of students.

The school board employs approximately sixty custodians who report to their school principals. The school board has established official written school cleanliness standards. The implementation of these standards is left to the discretion of school principals. The written cleaning standards are thus not used systematically throughout schools to evaluate the performance of custodial staff.

Development of Annual/Multi-Year Maintenance Plan

Following the initial 2003 ReCAPP evaluation carried out by external consultants for the Ministry, the school board has developed a multi-year capital plan that presents a list of projects to be carried out during the 2003-2018 period. Following this initial study and the 2003-2018 plan, the school board developed a five-year plan for 2005 to 2010. The 2005-2010 five-year plan was created in line with the school board's major priorities, as identified by the executive committee with the support of the maintenance supervisor, and was submitted to the Ministry in 2005.

The school board's maintenance and renovation activities are assessed annually according to the needs identified at several levels. Maintenance and renewal needs can be identified by school principals, by the maintenance sector or by superintendants during their visits to schools. The needs are then prioritized by the executive committee. The list of maintenance and restoration work is submitted to the Board for approval; however, the priorities are not integrated into an annual maintenance, renewal or capital plan. In addition, the school board's 2005-2010 plan has not been updated based on annual priorities.

Formal annual planning would enable the school board to receive feedback, identify capital needs and develop annual maintenance plans.

Training to Support Skills Development and Safety

The school board offers some training sessions to its staff, including an online mandatory WHMIS training session. Over the last few years, a few training sessions have also been organized on subjects such as elevated work, respirator masks, lockdown procedures or workplace wellbeing. These training sessions are part of a formal professional development program for maintenance department staff.

For new maintenance department employees, a training program is in place to familiarize them with the products, equipment, policies and procedures used by the school board before they begin work.

There is no minimum number of training hours or days required for maintenance staff.

Standardization of Cleaning and Maintenance Supplies

The maintenance department has tools enabling it to track and control major cleaning and maintenance equipment. The maintenance department has lists of equipment for each school, which are updated by the department for maintenance purposes.

The school board does not participate in a buying consortium for the purchase of its cleaning and maintenance supplies. The school board uses a proposal process every five years to identify and select vendors.

The schools' budgets for cleaning and maintenance supplies are managed by the maintenance supervisor and officer, who receive and process custodial supply requests faxed in by custodians using standard request forms. The maintenance department communicated to custodians the list of products from suppliers selected by the school board. Custodians can choose the products they need from the approved list; however, their requests must be approved by the maintenance supervisor. Purchase orders are then entered into SAP by the maintenance department's secretary. The inventory of cleaning and maintenance supplies is inspected annually in each school by a member of the maintenance department.

By centralizing content verification, entering custodial supply orders into SAP and annually inspecting supply inventories in schools, the school board standardizes and ensures the efficient use of cleaning and maintenance supplies.

Project Management, Monitoring and Supporting Systems

The maintenance department does not yet have an electronic work order recording system. However, the school board recently purchased a licence for request tracking software (ticket system), which should be implemented in the IT and maintenance departments in the upcoming months.

Work requests are currently written on paper forms, which allow the school board to group work requests from school principals and custodians. Each request is reviewed by the maintenance supervisor and prioritized according to factors such as the urgency for repair or health and safety. Approved work requests are then sent to an external contractor according to the nature of the work to be carried out. Once work has been completed in a school, the on-site custodian ensures that the contractor signs the work order. Based on this work order signed by the custodian and external service provider,

the maintenance secretary enters the service into SAP, which enables the payment of the invoice by the finance department. This system ensures that received invoices are paid only in cases where the services were previously approved by the maintenance supervisor and have been rendered.

Assessment of the Board's Service Delivery Model

Custodial services are provided by school board employees. The school board relies on external contractors for the delivery of maintenance services depending on the nature of the work to be carried out. As a next step, the school board should consider regularly comparing the organization of its maintenance and custodial activities with that of similar or contiguous school boards.

Recommendations:

- The maintenance department should annually revise the multi-year capital plan or develop an annual plan that takes into account preventive maintenance and deferred maintenance priorities.

5.3   Energy Management

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

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

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

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

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

Energy Management Plan

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

Tracking and Reporting Energy Conservation

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

Energy Management Plan

The school board has not established a multi-year energy management plan. However, during maintenance or renewal projects, there is an emphasis on installing high-efficiency heaters, more efficient lights and motion detectors to optimize energy savings.

Since the Ministry's announcement of grants within the framework of the School Energy Efficiency initiative, the school board has decided to use part of the funding to hire the services of a consultant to evaluate the school board's water, gas and electricity consumption and to identify opportunities for improvement and savings, while reducing the school board's environmental impact (CO_2 emissions). At the time of the operational review, the school board was waiting for the consultant's report.

The school board's purchasing policy does not require that new equipment be energy efficient, such as Energy Star® products. Although the school board recognizes that the overall cost could include normative considerations such as environmental impacts and energy efficiency, the current purchasing procedure does not require new equipment to be energy efficient. As a next step, the school board could review its procedure to

ensure that energy efficient goods and services are purchased system-wide, either directly or through subcontractors.

The school board participates in a buying consortium for the purchase of natural gas. The maintenance supervisor participates in meetings of the Comité d'Immobilisations et d'Entretien (CIEP). No mechanism is in place to ensure the systematic communication of successful conservation initiatives to schools.

Tracking and Reporting Energy Conservation

The school board is currently working with a consultant to develop a tool that will enable it to monitor energy consumption in schools by entering energy consumption data from each school on a monthly basis. Following this, the school board would have a database that could be used to do a comparative analysis of electricity and gas consumption in all schools (in kW and cubic metres) and the associated costs. This information could be used to develop an annual report for the Board.

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

Centralized technology that automates energy regulation and conservation (e.g., light control, heat control and air conditioning control) is used in the school board's four most recent constructions.

Recommendations:

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

- Management should communicate successful conservation initiatives to schools.

- Management should ensure that a comprehensive system exists to track budget expenditures and consumption and to identify opportunities for further savings.

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

Health and safety is managed by the HR department (WSIB and long-term disability files) and by the maintenance department (monitoring inspections and compliance with the health and safety policy).

The board has established a joint occupational health and safety committee comprised of unionized and non-unionized employee representatives and managers at each of the school board's 30 work sites. The committees meet four times a year, primarily to identify potentially dangerous or risky situations and to make recommendations on the creation, maintenance and monitoring of occupational health and safety programs.

The occupational health and safety policy is subject to an annual systematic review cycle by the school board's health and safety officer. In order to ensure compliance with this policy, the maintenance department requests that monthly inspections carried out by the joint occupational health and safety committees be sent to the health and safety officer. Minutes of quarterly meetings of joint committees from each school board site must also be sent to the health and safety officer for information and control purposes.

The school board has a 2008-2009 accessibility plan; the 2007-2008 version is available on the school board's website. The accessibility committee, composed of the assistant superintendent of business, the maintenance supervisor, the HR manager, the IT manager, the special education coordinator, a speech therapist aide and a parent, ensures a review and monitoring process for the implementation of strategies to eliminate the barriers identified in the accessibility plan. Throughout the year, work or material purchasing needs are identified by the special education coordinator and the maintenance supervisor through visits to schools, and are communicated to the committee twice a year. An amount of approximately $50,000 is dedicated annually to the implementation of strategies to eliminate barriers to accessibility.

The school board has a binder on safety entitled "Guide pour une école sécuritaire" (A guide for safe schools), which is currently being reviewed. This guide contains guidelines to follow in case of incidents and describes the responsibilities of students and teachers in each situation. This guide has a school closing protocol for emergency (code red) situations. The revised guide should be available in schools by spring 2010. Schools are responsible for emergency drills for incidents such as fires and tornados. In addition to the regular performance of these drills at all its sites, the school board recently carried out an evacuation drill as part of a simulation of an act of violence in one of its secondary schools, in partnership with regional police forces.

Vandalism is not a major issue at the school board, but a documented follow-up process is initiated in the case of a work order.

The school board has a policy and administrative procedure on the health and well-being of its students. The school board promotes good health for all students by ensuring that each student from Kindergarten to Grade 8 gets at least 20 minutes of exercise a day. One of the requirements of the health and well-being procedure is that food services in schools must provide food with little or no trans fats.

In compliance with Sabrina's law, which was enacted in 2005, the board developed an administrative procedure on administering medicine. A certain number of employees in each school also receive first aid certification.

In accordance with the Ministry of Education's Policy/Program Memorandum No. 144, the board developed a policy that defines bullying and lists the requirement for each

school to create a bullying prevention committee and to develop a bullying prevention and intervention program. Schools receive support from child and youth workers, social workers or supervising psychologists when a support procedure (for example, when a case of bullying has been identified) is required.

In accordance with Regulation 243/07 managed by the Ministry of the Environment, all schools water systems are tested for lead on an annual basis. Water samples are taken during the summer from all schools by members of the maintenance department, who submit them to an external laboratory for analysis. The samples are analyzed by an external laboratory, and the results are communicated to the Ministry of Education and the Ministry of Environment when results are not up to standard. To address air quality problems, the maintenance department usually relies on an external health and safety specialist to evaluate the situation and identify the necessary corrective measures.

The school board has also taken other health and safety initiatives in its schools. For example, the school board has created a strategy manual on cleaning to prevent the A(H1N1) flu, which was sent to school principals and shared with custodians.

Recommendations:

There are no recommendations for this section.

5.5   Capital Plans, Policies and Procedures

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

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

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

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

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

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

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

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

Development of Annual and Multi-Year Capital Plans

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

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

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

Development of Annual and Multi-Year Capital Plans

The school board developed its five-year capital plan in 2005 using the Student Facilities Inventory System (SFIS), and submitted it to the Ministry. The school board based its five-year capital plan on the ReCAPP evaluation and the 2003-2018 capital plan developed by the former superintendent of business. The 2005-2010 five-year capital plan is based on the school board's major priorities as identified by the executive committee with the support of the maintenance supervisor.

The school board's capital activities are evaluated annually through visits to each school by different members of the maintenance department; however, the priorities are not integrated into an annual maintenance, renewal or capital plan. The school board has not updated the 2005-2010 multi-year plan to reflect annual priorities.

The school board has an approved pupil accommodation review policy.

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

Reports on the monitoring and planning of school capacity are produced through the SFIS. The school board maintains accurate and up-to-date inventories of school capacity and utilization.

SFIS and ReCAPP data are reviewed at least once a year by the maintenance department.

Enrolment at the school board is growing. The school board has built three schools over the last years. The school board has received funding from the Ministry for the construction of a Kindergarten to Grade 12 school in the Woodstock area. This project is in the beginning stage of construction.

Recommendation:

- The maintenance department should annually revise the multi-year capital plan or develop an annual plan that takes into account annual capital priorities.

5.6 Construction Management

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

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

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

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

Cost Effective Practices in the Design and Construction of Facilities

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

Monitoring and Reporting on Progress of Construction Projects

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

Maintaining Current Approved Professional Service Providers

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

Cost Effective Practices in the Design and Construction of Facilities

The school board has not established policies specifying construction standards such as standard footprints or preference for certain materials. In practice, for recent projects the school board has relied on guidelines from the Ministry of Education with regard to parameters and templates, and on economical practices such as the use of certain surfaces (rubber or ceramic tiles) that do not require waxing. Constructions are also based on safety factors, such as the possibility to isolate the gymnasium if required. Construction projects have been planned in a way to easily enable extensions as needed.

The assistant superintendent of business compares the square footage costs to those of other school boards and provincial parameters in order to ensure the respect of construction budgets.

Monitoring and Reporting on Progress of Construction Projects

Construction projects are tracked regularly in terms of their budget, quality and schedule. To help manage construction sites and ongoing projects, the maintenance department relies mainly on the school board's architect to carry out the daily monitoring of worksites. The maintenance supervisor attends worksite meetings every two weeks and informs the assistant superintendent of business and the executive committee of any changes or delays. Monthly invoices from the contractor are sent to the school board's architect, who creates a document referred to as a "payment certificate", which lists the initial cost of the project, any contract amendments or credits, and the total monthly payment. This payment certificate is verified by the engineer managing the project and sent to the maintenance supervisor. Approved payment certificates are entered into SAP by the maintenance secretary, and payment is ensured by the finance department.

For its construction projects, the school board uses standardized contract forms (Canadian Construction Documentation or CCDC), which set out the procedures that the board and the contractor must follow in case of change orders. Change orders that are worth less than $3,000 are approved by the maintenance supervisor and communicated to the assistant superintendent of business. Change orders that are worth more than $3,000 are systematically approved by the assistant superintendent of business.

In addition, a construction committee composed of representatives from the maintenance department, members of school staff and architects is created for each construction project. This practice enables the involvement of different stakeholders and brings together their ideas before the beginning of each construction project. This committee also serves to provide feedback following a school opening, in order to identify potential improvements for future construction projects.

Maintaining Current Approved Professional Service Providers

In 2004, the school board selected an architect through a request for proposal (RFP) process; this architect has carried out the last three school board construction projects. The architect is responsible for identifying professional service providers, which are then approved by the school board. Thus, over the last few years, the school board has not needed to select service providers for construction projects.

Recommendations:

There are no recommendations for this section.

Appendices

Appendix A: Overview of the Operational Review

Operational Review Objectives

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

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

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

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

- Leverage "Best Practices" across the education sector;

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

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

### Operational Review Summary Scope

The scope of the Operational Review consists of the following functional areas which have been divided into key processes as shown below. The processes represent the end-to-end lifecycle of activities performed by school boards under each functional area. Each of the processes was examined based on its activities and its adoption of sector agreed leading practices, including alignment and support of student achievement strategies.

Operational Review Summary Approach

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

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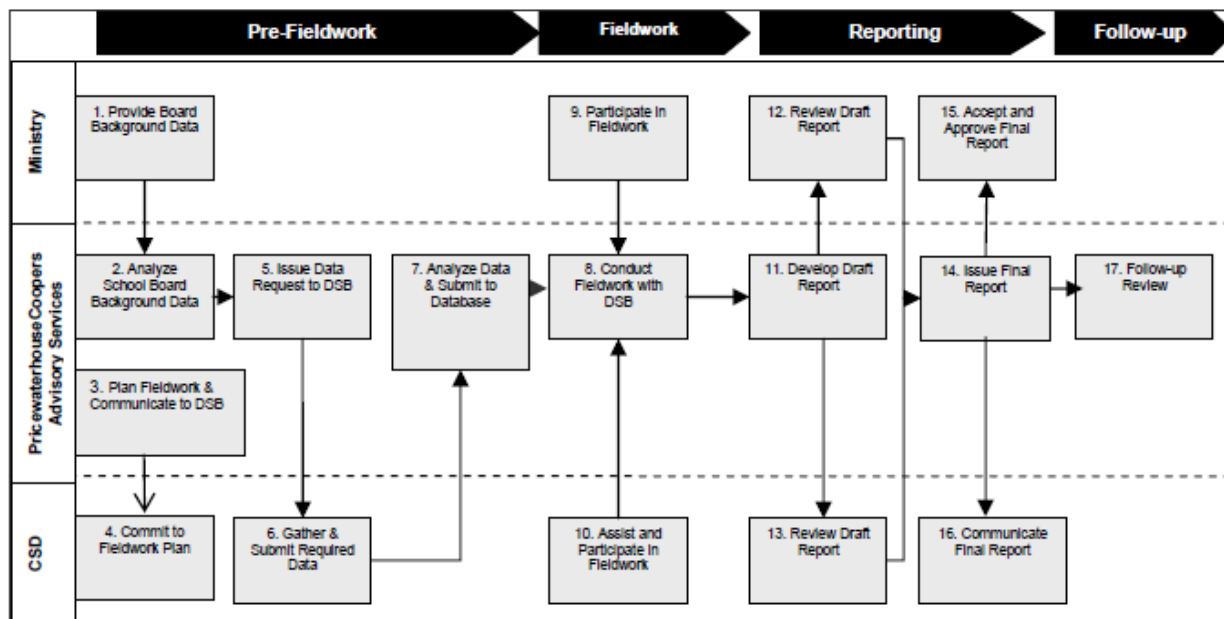
The table below defines the key phases and activities which comprise the Operational review Methodology.

Phase: Pre-Fieldwork

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

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

Phase: Fieldwork

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

Phase: Reporting

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

Phase: Follow-up

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

The Operational Review Team

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

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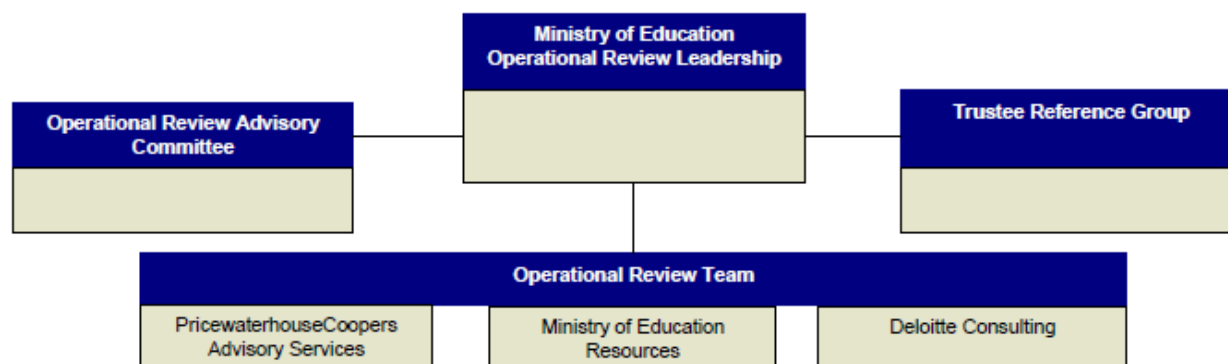
Limitations of this Review

The purpose of this Report is to document the results of the Operational Review of the Conseil scolaire catholique de district des écoles catholiques du Sud-Ouest. The review has been conducted using the methodology as previously described. The review is not of the nature or scope that constitutes an audit made in accordance with generally accepted auditing standards.

Appendix B: Summary of Recommendations

Governance and School Board Administration

No.	Recommendations
1.	The school board should clearly define and document the distribution of tasks and responsibilities between the trustees and the Director of Education.
2.	The school board should put in place a regular policy review cycle in order to ensure that policies remain relevant.
3.	The school board should implement a formal succession plan to manage retirements and resignations of key managers/administrators.
4.	The school board should consider completing the information on its website by supplementing its departmental organizational chart with a directory of contact information for key staff.

Human Resource Management and School Staffing/Allocation

No.	Recommendations
5.	The HR department should consider complementing its annual planning documents with measurable results, specific timelines and clearly defined duties and reporting responsibilities for each of the department's five priorities.
6.	The HR department should continue its efforts to develop Boardapproved policies on the performance evaluations of CUPE staff, non-unionized staff and senior staff members in order to ensure a more consistent and transparent evaluation process for all school board employees.
7.	The school board should continue its efforts to develop a formal attendance management program that includes the implementation of policies and administrative procedures to reduce absences, methods for monitoring absences for different employee groups, and the production of periodic attendance reports to inform the administration, schools and trustees of the efficiency of attendance management programs and methods.
8.	The school board should consider carrying out periodic audits of the school board's insurance company (management services only), which manages the process for medical and dental compensation claims, to ensure that the school board's claims are processed in accordance with the policy.
9.	The HR department should carry out its project to conduct regular confidential surveys of employee satisfaction.
10.	The HR department should consider having exit interviews with employees who are leaving their positions.

No.	Recommendations
11.	The HR department should formally document the annual staff allocation process for all employee groups in order to clarify the duties and responsibilities of all staff, thereby increasing the transparency of the process for the trustees. The HR department could rely on the documentation of the finance department's budgeting process to review or document the timelines and responsibilities for enrolment and staffing forecasts.
12.	Management should periodically report on the actual allocation of staff, compared to the original approved allocation plan and budget (FTEs by function, department and program, actual versus budget).

Financial Management

No.	Recommendations
13.	Based on a business sector operational plan, the finance department should consider developing an annual departmental plan in line with the school board's annual planning, which should include measurable objectives, specific timelines, and clearly defined duties and reporting responsibilities for each of the department's priorities. Once the plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.
14.	The finance department should revise the documentation of the budgeting process with the HR department in order to create or clarify timelines and responsibilities for enrolment forecasting and staffing plans. Once the documentation has been revised, management should communicate it to the different budget process stakeholders in order to make the annual budget development process more efficient and transparent.
15.	The school board should consider documenting the risks linked to the budget and formally sharing them with the members of the executive and management committees and with trustees who are unable to attend meetings, so that they are also aware of the potential risks, the status of risks and proposed mitigation strategies.
16.	The school board should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report.
17.	The school board should consider formalizing an internal audit function. This would include a broader audit of financial and management controls.
18.	Once the independent internal audit function is created, the school board should ensure that internal audit plans are clearly documented and recommendations are followed up and acted upon by management.
19.	Trustees should establish an audit committee and invite external advisory members to contribute to the committee's effectiveness.
20.	The school board should develop an investment policy to reduce idle cash, in accordance with the *Education Act*.

No.	Recommendations
21.	The finance department should develop periodic reports on the school board's cash position and the results of future investment activities, and share them with the board of trustees.
22.	The finance department should perform regular cash/funding forecasting to monitor financial risks related to cash management.
23.	The finance department should consider using electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined.
24.	The finance department should ensure that an automated three-way matching process (purchase order, receipt/invoice and inspection) is used for school board purchases when appropriate.
25.	The finance department should continue to increase its use of EFT payments to all appropriate suppliers, to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.

School Operations and Facilities Management

No.	Recommendations
26.	Based on a business sector operational plan, the maintenance department should consider developing an annual departmental plan in line with the school board's annual planning, which should include measurable objectives, specific timelines and clearly defined duties and reporting responsibilities on each of the department's priorities. Once the plan is created, the school board should consider presenting it to the board of trustees at the same time as the periodic progress reports.
27.	Management should develop a multi-year energy management plan that includes measures to be implemented and the tools to monitor and manage the plan. The school board should also present a formal annual report to trustees on the conservation savings achieved against the multi-year energy management plan.
28.	Management should communicate successful conservation initiatives to schools.
29.	Management should ensure that a comprehensive system exists to track budget expenditures and consumption and to identify opportunities for further savings.
30.	The maintenance department should annually revise the multi-year capital plan or develop an annual plan that takes into account annual capital priorities.