

Ministry of Education

**Conseil scolaire de district catholique
de l'Est ontarien**
**Follow-up Report to the Operational
Review**

May 2011

Table of Contents

1. Introduction	1
2. Status and Implementation Update	3
Introduction	3
Summary of Recommendation Status	3
3. Governance and School Board Administration.....	4
#1 Organizational Structure and Accountability	4
4. Human Resource Management and School Staffing/Allocations	5
#1 Employee Performance Evaluation Processes	6
#2 Attendance Management Processes/Programs	6
#3 Management of the School Board's Benefit Plans.....	7
#4 Planning and Processes for Annual Staffing and Allocation	7
5. Financial Management.....	8
#1 Annual Budget Development Process	9
#2 Interim Financial Reporting Accountability.....	9
#3 Audit	9
#4 Procurement Policies and Procedures.....	10
#5 Purchasing Levels of Authority	11
#6 Accounting for Completeness of Purchase/Payment Cycle	11
6. School Operations and Facilities Management.....	12
#1 Energy Management Plan	12
7. School Board Adoption of New Leading Practices.....	13
Governance and School Board Administration	13
HR Management and School Staffing/Allocation	13
Financial Management	14
Operations and Facilities Management	14
Appendix A – Selection of Recommendations	16

1. Introduction

The Ministry is in the process of conducting Operational Reviews of the 72 district school boards across the province. The Ministry's goal is to enhance management capacity within school boards by encouraging good stewardship of public resources and by the leveraging and sharing of best practices. By identifying opportunities for continual improvement, school board administration and operations will be aligned to support the government's highest priority: student achievement.

In accordance with the stated objectives of the Operational Reviews, the Ministry has also engaged school boards to participate in a status and implementation update as part of the Operational Review cycle. Occurring approximately 12 months after the issuance of the final Operational Review report, the purpose of the update is to discuss with each school board the progress made in implementing the recommendations contained in the final report. It will also provide school boards with an opportunity to communicate to the Ministry their thoughts on the process, benefits that have been derived, and areas where some adjustments to the process would be beneficial.

As the recommendations vary between school boards, both in terms of quantity and scope, the following criteria were developed to help focus the review team, and the school board, on specific recommendations:

- Is the recommendation linked to the 12 Areas of Opportunity identified in the 2008 Sector Summary Report (seven) and the 2009 Sector Summary Report (five)?
- Does the recommendation represent a move toward more Strategic Planning on the part of Boards?
 - The departments that are responsible for the business functions perform significant activities in support of Student Success. The update should profile whether or not the school board is establishing links between the academic and non-academic functions through its strategic goals and priorities.
- Does the recommendation represent an area of potential risk to the board?
 - As an example, financial systems that are antiquated and require staff with very specialized knowledge could potentially disrupt the operations of the school board should those business skills be lost.
- Is the recommendation deemed to have positive Return on Investment?

- For example, implementation of an attendance management system may have greater potential for savings to the school board than introducing an electronic funds transfer system.
- Does the recommendation reflect updates to the Leading Practices?

For each of the selected recommendations, the school board was asked to provide the following information to the Operational Review team:

- Description of action(s) taken/not taken by the board to address recommendation(s).
- Supporting documentation
- If implemented, describe benefits derived, if possible, and date of implementation.

Details of the prioritization of the recommendations can be found in Appendix A of this report.

The scope of the follow up review also includes high-level consideration of whether the school board demonstrates adoption of those leading practices that were added to the third and fourth editions of the Operational Review Guide. These were not part of the original review process.

2. Status and Implementation Update

Introduction

The follow-up review for Conseil scolaire de district catholique de l'Est ontarien took place on January 24, 2011. The Operational Review team conducted a teleconference with the Superintendent of Business and Treasurer.

Summary of Recommendation Status

The school board has made significant progress in implementing the recommendations since the completion of its Operational Review in October 2009. Of particular note is management's decision to document both the annual staff allocation process for all employee groups and the annual budget development process in order to clarify staff roles and responsibilities, while making the process more transparent for trustees.

Following the Operational Review report, management presented the report to the board of trustees. Since the release of the report, management has updated trustees on the status of recommendations on several occasions.

There were 28 recommendations made in the original report. The Operational Review team focused on 14 of the recommendations in the follow-up review. Ten of the recommendations selected for follow-up review were from the 12 areas of opportunity identified across the sector in the 2008 and 2009 sector reports and four concerned specific areas of risks. The selected recommendations and the corresponding criteria are listed in Appendix A.

Overall, the senior administration team has either implemented or has made progress on the majority of the recommendations chosen for follow-up. The only recommendation the board has not yet implemented is the development of a multi-year energy management plan.

3. Governance and School Board Administration

#1 Organizational Structure and Accountability

Operational Review Recommendation	Implementation Update
The school board should implement a formal succession plan to manage the retirements and resignations of key managers/administrators.	In Progress

#1 Organizational Structure and Accountability

Since the Operational Review, the Human Resources department has developed a formal succession plan for principals and vice-principals, which has been in effect since November 2010.

The Director of Education, who was Associate Director of Education at the time of the Operational Review, is currently in the process of drafting a formal succession plan for certain key non-academic positions that will need to be filled within the next two years. The formal succession plan should be presented to the Board for adoption in March or April 2011. The objective of the management is to be able to budget for succession planning starting in the 2011-12 academic year.

4. Human Resource Management and School Staffing/Allocations

#1 Employee Performance Evaluation Processes

Operational Review Recommendation	Implementation Update
The HR department should complete its guideline on employee performance evaluation with by-laws on the appraisal of substitute teacher staff, school principals and vice-principals, OSSTF support staff and CUPE staff in order to ensure consistency and transparency in the performance evaluation process for all school board employees.	In Progress

#2 Attendance Support

Operational Review Recommendation	Implementation Update
The school board should continue its efforts to develop a formal attendance management program that includes the implementation of guidelines and by-laws to reduce absences, methods for monitoring the rate of absences in different employee groups of the school board, and the production of periodic attendance reports to inform the administration, schools and trustees of the efficiency of attendance management programs and methods.	In Progress

#3 Management of the School Board's Benefit Plans

Operational Review Recommendation	Implementation Update
The school board should conduct periodic reviews of the insurance carrier (Administrative Services only) that manages medical and dental claims, in order to ensure that the school board's claims are processed according to the plan's terms and conditions.	In Progress

#4 Planning and Processes for Annual Staffing and Allocation

Operational Review Recommendation	Implementation Update
The school board should formally document the annual staff allocation process for all employee groups to clarify the duties and responsibilities of all staff while increasing the transparency of the process for the trustees.	Implemented

#1 Employee Performance Evaluation Processes

Since receiving the recommendation from the Operational Review team, management has drafted formal administrative procedures for the performance evaluation of occasional teaching staff, school principals and vice-principals. The administrative procedure for the performance evaluation of occasional teaching staff was adopted by the executive council on January 26, 2011. The administrative procedure for the performance evaluation of school principals and vice-principals was reviewed by the executive council on January 24, 2011 and management was planning to present it to the Board for information in March 2011.

Management reported that work on establishing formal performance evaluation processes for OSSTF support staff and CUPE staff has not progressed significantly since the Operational Review due to a lack of time and a choice of priority in view of the size of the HR team. Management, therefore, expects that all employee groups of the Board should have a performance evaluation process in place by the 2011-12 academic year.

#2 Attendance Management Processes/Programs

As indicated in the Operational Review report, SBCI (School Boards' Co-operative Inc.) has been hired by the Board to support the development of a formal attendance management program. Since the Operational Review, an action plan for the implementation of a formal attendance management program called GASE ("Programme de gestion globale de l'assiduité") has been developed by SBCI.

In June 2010, the Superintendent of Business and the Facilities Manager developed several draft administrative procedures on attendance management, the process for signalling absences and confidentiality of medical records. It is expected that the attendance committee of the Board, which was set up in 2009, will review the draft procedures in the spring of 2011. Management then expects to present the procedures to principals and vice-principals by June 2011 and to conduct consultations with the unions in September 2011.

Management has not yet implemented SEMS (Supply Employee Management System). As a result, schools still manually gather and register absenteeism data on time sheets which are faxed to the head office for entry into SAP. Ideally, management expects SEMS to be implemented by September 2011. In the meantime, a report on absenteeism is produced bi-monthly by the Human Resources Manager and submitted for information to the executive council and heads of departments.

#3 Management of the School Board's Benefit Plans

The school board does not presently have a process in place to ensure the school board's medical and dental claims (administrative services only) are audited by a third party. However, management requested and received a report from the school board's insurance carrier of controls used at present and is in the process of determining if the current procedures in place by the board's insurance carrier are adequate. Pending this assessment, the school board senior administration team will determine what direction should be taken. It was reported that the school board is currently in discussions with the 11 other French school boards to determine whether they should collectively consider hiring an external party to perform an audit of the insurance carrier.

#4 Planning and Processes for Annual Staffing and Allocation

Since the Operational Review, an administrative procedure documenting the annual staffing and allocation process for all employees groups of the school board was developed and has been in effect since October 2010. The procedure also includes a calendar clearly outlining the different steps in the staff allocation process.

5. Financial Management

#1 Annual Budget Development Process

Operational Review Recommendation	Implementation Update
The finance department should document the annual budget development process in a guideline in order to clarify staff roles and responsibilities, while making the process more transparent for trustees.	Implemented

#2 Interim Financial Reporting Accountability

Operational Review Recommendation	Implementation Update
The school board should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report.	Implemented

#3 Audit

Operational Review Recommendation	Implementation Update
The school board should consider formalizing an internal audit function. This would include a broader audit of financial and management controls.	In Progress
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.	In Progress
Trustees should establish an audit committee and invite external advisors to contribute to the effectiveness of the committee.	Implemented

#4 Procurement Policies and Procedures

Operational Review Recommendation	Implementation Update
The school board should expand the guideline governing the procurement of goods and services so that the vendor selection criteria include elements over and above lowest cost, such as total cost of ownership, value and quality, competitive purchasing or the use of green products.	In Progress

#5 Purchasing Levels of Authority

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

#6 Accounting for Completeness of Purchase/Payment Cycle

Operational Review Recommendation	Implementation Update
The finance department should ensure that three-way matching (purchase order, receipt/invoice and inspection) is used for all of the school board's purchases, when appropriate.	In Progress

#1 Annual Budget Development Process

Since the Operational Review, management developed a comprehensive policy documenting the annual budget development process that has been in effect since May 2010. The policy is complemented by an administrative procedure which details the content of budget presentations to the trustees.

#2 Interim Financial Reporting Accountability

Management indicated that it follows the format developed by the Ministry for its financial reporting. To comply with the recommendation of the Operational Review team, the finance department has modified the format of the report to include a comparison of the annual approved budget with the actual spending to date or the revised budget, expressed as a percentage of the initial budget, as well as comparative historical averages for each expenditure/revenue category.

#3 Audit

With the release of the 2009-10 Grants for Student Needs (GSN), the Ministry announced funding to establish audit committees and internal audit functions. Since the initial announcement of this funding, the Ministry has developed a number of audit function supports including a regional audit initiative. The school board is participating in this initiative, which provides funding for some dedicated internal audit staff for the eight regions in the province of Ontario in line with the new Audit Committee Regulation. All of the 12 French-language school boards are a part of the same region.

The Audit Committee Regulation came into effect in September 2010 and requires the establishment of audit committees in school boards by January 31, 2011. The regulation sets out the following major aspects:

- appointment process for members
- requirement for external member participation
- term of appointment
- duties and powers of the committee
- reporting requirements
- deadline for the first audit committee meeting (March 31, 2011)

As part of this initiative, a regional internal audit manager is selected and will submit a summary of the audit plan (current year work schedule and multi-year plan), staffing plan and budget for the following fiscal year to the Director of Education, senior business official and audit committee of the Board.

Management was aware of the new Audit Committee Regulation and a regional internal audit manager was hired for all 12 French-language school boards in January 2011. The Conseil des écoles catholiques du Centre-Est (CECCE) in Ottawa has been chosen as the host board for all French-language boards. Apart from the manager, the internal audit team will comprise six team members with two team members in Ottawa, two in Toronto and two in Sudbury.

Since the Operational Review, an audit committee composed of three trustees and two external advisors has been established by the school board. The external advisors of the audit committee of the Board both have a CA designation. The first formal meeting of the audit committee is scheduled to take place in March 2011.

On January 11, 2011, the Superintendent of Business met with the director of internal audit for the 12 French-language school boards to complete a risk assessment questionnaire for the school board. By June 2011, it is expected that an internal multi-year audit plan (three to five years) will be presented to the audit committee of the Board.

#4 Procurement Policies and Procedures

In May 2010, the Board revised its procurement policy and associated administrative procedure to include a code of ethics.

Since the Operational Review, the procurement manager, who was on secondment at the new school transportation consortium of the CSDCEO, did not return to the school board in June 2010 as expected. The Superintendent of Business is therefore currently looking to hire a new procurement manager who will be expected, among other things, to finalize the revision of the Board's procurement policy and administrative procedure. The revised policy and administrative procedure is expected for September 2011. It should include vendor selection criteria that go over and above lowest cost. In the meantime, it should be noted that the school board already uses criteria other than the lowest price when asking for proposals as was demonstrated by the recent call for proposals for school transportation services for the consortium.

#5 Purchasing Levels of Authority

Since the Operational Review, the Superintendent of Business has started drafting a new procurement policy that contains purchasing levels of authority. Once the new procurement manager is recruited, it is expected that the new procurement policy and administrative procedure will be updated to define purchasing levels of authority that are commensurate with job title/role.

#6 Accounting for Completeness of Purchase/Payment Cycle

To ensure that a three-way match is used for all of the Board's purchases where appropriate, a section in the current procurement procedure makes the use of a purchase order mandatory in all cases except when it is more appropriate to use of petty cash or a purchasing card. Since the Operational Review, training has been provided to principals reminding them to make use of a purchase order as stipulated in the procedure. With the future recruitment of a procurement manager, it is expected that additional measures will be put in place to further increase the use of purchase orders across the board thereby supporting more frequent instances of three-way matching.

6. School Operations and Facilities Management

#1 Energy Management

Operational Review Recommendation	Implementation Update
The facilities committee should develop a multi-year energy management plan that would incorporate measures to be implemented and the tools to monitor and manage the plan. The facilities committee should also present a formal annual report to the trustees on the conservation savings achieved against the multi-year energy management plan.	Not Implemented

#1 Energy Management Plan

Management has worked with an external consultant to implement a database to track electricity consumption in the school board's facilities and to identify improvement and energy-saving opportunities by reducing the school board's carbon footprint. However, a multi-year energy management plan that incorporates measures to implement and tools to monitor has not yet been drafted.

Since the Operational Review, the facilities department has defined measurable CO2 emissions reduction targets in its 2009-12 operational plan but has not yet identified reduction targets for utilities including water, electricity and gas. Management has also not yet reported to the Board on conservation savings achieved as a result of the different energy saving measures already in place.

7. School Board Adoption of New Leading Practices

The following leading practices were added or amended for the Third and Fourth Editions of the Operational Review Guide that were released to the sector. Some of these leading practices are a result of the observations and learning from earlier waves of reviews.

School boards that were reviewed prior to September 2009 were not assessed against the new leading practices identified below. During this follow-up review process, the Operational Review team asked those school boards to comment on the extent to which they demonstrate adoption of these practices.

Governance and School Board Administration

New Leading Practice	Adopted?
The governance model reflects the roles and responsibilities mandated by the Student Achievement and School Board Governance Act, Bill 177.	No

The governance policies of the Board comply with the delineation of roles and responsibilities stipulated in the *Student Achievement and School Board Governance Act*, Bill 177 with the exception that the school board has not yet formally published a trustees' code of ethics. The Director of Education is currently developing a code of ethics that should become effective in the upcoming months.

HR Management and School Staffing/Allocation

New Leading Practice	Adopted?
The school board maintains appropriate process and systems to monitor staff attendance on a timely basis.	Yes
Trustees do not sit on hiring panels (exception hiring the director of education) but provide policies to govern staffing and recruitment.	No
Processes are in place to identify and remove discriminatory biases and systemic barriers in staff recruitment, selection, hiring, mentoring, promotion and succession planning processes. The school board conducts employment system reviews and works towards broadening the diversity of recruitment pools.	Yes
Trustees provide the school board's policy and priority framework within which bargaining takes place.	Yes

With the exception of the second leading practice, management reported that it has already adopted all of the above leading practices. Trustees of the Board currently sit on the hiring panels for the Director of Education and senior administration positions. Trustees also act as observers on the hiring panels of principals.

The Director of Education should review existing practices and the composition of interview panels, and develop formal hiring policies and procedures to clarify the roles of trustees and school board staff. Trustees should provide strategic policies to govern staffing and recruitment. They should not sit on hiring panels, with the exception of the hiring of the Director of Education.

Financial Management

New Leading Practice	Adopted?
Management ensures adequate controls are in place to safeguard non-grant revenue and coordinate the annual reporting of revenues and expenditures from all sources.	Yes
Approved procurement policies clearly outline circumstances under which the board will use competitive versus non- competitive procurement methods.	No
The established policies and procedures that govern all aspects of supply chain management, including both planned (recurring) and unplanned (non-recurring/emergency purchases, comply with the Supply Chain Guideline (SCG) v.1.0	No
In line with the SCG, purchasing authorization levels are commensurate to job roles and responsibilities, and are monitored for compliance by a supervisor or department head.	No

The Board should use the existing supply chain and procurement documents to develop a procurement policy ensuring alignment with the BPS Procurement Directive, which has replaced the Supply Chain Guideline 1.0.

With the planned adoption of a new procurement policy, it is expected that management will adopt the last three leading practices of the above table in September 2011.

Operations and Facilities Management

New Leading Practice	Adopted?
The school board has implemented a formal green clean program as part of its overarching Education Environmental Policy.	No
Develop, implement and monitor an occupational health and safety strategy and/or plan that reflects the board's occupational health and safety policies and administrative procedures and ensures the school board is in compliance with associated occupational health and safety statutory requirements.	Yes
Develop, implement and monitor a security strategy and/or plan that reflects the board's security and student safety policies and administrative procedures and ensures the board is in compliance with statutory/policy security requirements.	Yes

New Leading Practice	Adopted?
Develop, implement and monitor a health strategy and/or plan that reflects the board's health policies and procedures and ensures the school board is in compliance with statutory health requirements.	Yes
In constructing, acquiring, operating and managing school facilities, the school board is guided by the principles outlined in the <i>Ontario Green Energy Act, 2009</i> .	Yes
Management gives full consideration to the use of available school space in their local communities before proceeding to build, purchase or lease other spaces.	Yes
The school board has an approved facility partnership policy.	Yes
A Project Manager is appointed to oversee all aspects of the project including monitoring the budget and project timelines and ensuring management processes are in place for issues such as change orders and other internal approvals. This includes periodic project status updates and post-construction project evaluation.	Yes
An independent Cost Consultant is retained by the school board to review the design, provide objective costing analysis and advice, and report to the school board on options to ensure that the proposed capital expenditure is within the approved budget, prior to tendering a project.	No

With the exception of the first leading practice, management reported that it has already adopted all the above leading practices.

Appendix A – Selection of Recommendations

- **SP** - Strategic Planning (SP)
- **AR** - Areas of Risk Categories
 - AR 1 - Undue reliance on specific human and / or non-human resources
 - AR 2 - Reputational risk in the community from not acting on the recommendation
 - AR 3 - Financial risk impacting school board's financial position
- **ROI** - Potential for material Return on Investment
- **TAO** - Twelve Areas of Opportunity from 2008 sector report (seven) and the 2009 sector report (five)
- **NLP** – New leading practices introduced in Wave 4 through the Third Edition of the Operational Review Guide.

Governance and School Board Administration

Ref.	Recommendation	Follow-up Yes/No	Criteria
1.	The school board should implement a periodic review cycle for guidelines to ensure they remain effective.	No	
2.	The school board should implement a formal succession plan to manage the retirements and resignations of key managers/administrators.	Yes	TAO
3.	The school board should consider expanding its website by including a departmental organization chart, supplemented with a directory of key staff contact information.	No	

HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
4.	The HR department should complete its guideline on employee performance evaluation with by-laws on the appraisal of substitute teacher staff, school principals and vice-principals, OSSTF support staff and CUPE staff in order to ensure consistency and	Yes	TAO

Ref.	Recommendation	Follow-up Yes/No	Criteria
	transparency in the performance evaluation process for all school board employees.		
5.	The school board should continue its efforts to develop a formal attendance management program that includes the implementation of guidelines and by-laws to reduce absences, methods for monitoring the rate of absences in different employee groups of the school board, and the production of periodic attendance reports to inform the administration, schools and trustees of the efficiency of attendance management programs and methods.	Yes	TAO
6.	The school board should conduct periodic reviews of the insurance carrier (Administrative Services only) that manages medical and dental claims, in order to ensure that the school board's claims are processed according to the plan's terms and conditions.	Yes	TAO
7.	The HR department should proceed with its project of introducing exit interviews for employees who are leaving their positions.	No	
8.	The school board should formally document the annual staff allocation process for all employee groups to clarify the duties and responsibilities of all staff while increasing the transparency of the process for the trustees.	Yes	AR 2
9.	The HR department should consider comparing its staff allocation costs with those of other school boards with a similar funding model in order to ensure an efficient use of resources.	No	

Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
10.	The finance department should continue its efforts to develop an annual departmental plan that is aligned with the school board's annual action plan, and that includes measurable targets, specific timelines and identified responsibilities. Once the plan is created, the school board should then consider submitting it to the trustees at the same time as the periodic progress reports.	No	
11.	The finance department should document the annual budget development process in a guideline in order to clarify staff roles and responsibilities, while making the process more transparent for trustees.	Yes	AR 2
12.	The school board should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report.	Yes	TAO

Ref.	Recommendation	Follow-up Yes/No	Criteria
13.	The school board should consider formalizing an internal audit function. This would include a broader audit of financial and management controls.	Yes	TAO
14.	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.	Yes	TAO
15.	Trustees should establish an audit committee and invite external advisors to contribute to the effectiveness of the committee.	Yes	TAO
16.	The Board should develop an investment guideline to reduce idle cash, in accordance with the Education Act.	No	
17.	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.	No	
18.	The finance department should consider using electronic registration and payment systems for its non-grant revenues exceeding a minimum amount to be determined.	No	
19.	The school board should expand the guideline governing the procurement of goods and services so that the vendor selection criteria include elements over and above lowest cost, such as total cost of ownership, value and quality, competitive purchasing or the use of green products.	Yes	TAO
20.	The finance department should define purchasing levels of authority that are commensurate with job title/role in its purchasing guideline. Once the purchasing levels of authority are established, the department should ensure that they are communicated to staff and develop a monitoring process for this policy.	Yes	AR 3
21.	The finance department should ensure that three-way matching (purchase order, receipt/invoice and inspection) is used for all of the school board's purchases, when appropriate.	Yes	AR 3
22.	The finance department should continue to increase its use of electronic funds transfer (EFT) payments to all appropriate suppliers, to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.	No	

School Operations and Facilities Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
23.	The facilities department should continue its efforts to develop an annual department plan that is aligned with the school board's annual action plan, and that incorporates the department's goals and priorities as well as measurable targets, specific timelines and identified responsibilities. Once the plan is created, the school board should then consider submitting it to trustees at the same time as the periodic progress reports.	No	
24.	The facilities department should go ahead with its project to update the task descriptions of its personnel.	No	
25.	The facilities department should develop and communicate to all relevant stakeholders the official standards for cleanliness in schools, which could be used as a basis for appraising custodial staff or handling potential complaints.	No	
26.	The facilities department should ensure a greater standardization of the procedure for the procurement of supplies in order to minimize costs and promote operating efficiency.	No	
27.	The facilities committee should develop a multi-year energy management plan that would incorporate measures to be implemented and the tools to monitor and manage the plan. The facilities committee should also present a formal annual report to the trustees on the conservation savings achieved against the multi-year energy management plan.	Yes	TAO
28.	The school board should share successful conservation initiatives with schools.	No	